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PROCEEDINGS  
OF THE  
STATE BOARD  
of EQUALIZATION  
of ARIZONA



JUNE AND AUGUST, 1914




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PROCEEDINGS OF THE  
State Board of Equalization  
OF ARIZONA

JUNE 1914

OFFICE OF THE STATE BOARD OF EQUALIZATION  
AND  
STATE TAX COMMISSION

Phoenix, Arizona, June 1, 1914.

This being the first Monday of June, the State Board of Equalization met with all members and the Secretary present, for the purpose of assessing the telegraph and telephone property used in the continuous operation of such business in Arizona for the year 1914, in compliance with Paragraph 4373, Revised Statutes of Arizona, 1913, (Civil Code).

The Secretary was directed to wire all companies which had not yet filed their reports for 1914, asking when such reports might be expected.

Upon motion of Mr. Miller, seconded by Mr. Howe and carried unanimously, an adjournment was taken until June 8, 1914.

ATTEST:

JESSE L. BOYCE,

Secretary.

C. M. ZANDER,

Chairman.

OFFICE OF THE STATE BOARD OF EQUALIZATION  
AND  
STATE TAX COMMISSION

Phoenix, Arizona, June 8, 1914.

Pursuant to adjournment the State Board of Equalization and State Tax Commission met with all members and the Secretary present.

The minutes of June 1, 1914, were read and approved as read.

D. A. Adams, President and Manager and C. O. Anderson Secretary and Treasurer of the New State Telephone and Telegraph Company, appeared regarding the annual statement of the taxable property belonging to said Company.

The reports of the telegraph and telephone property were considered for the day.

The meeting adjourned until June 9, 1914.

ATTEST:

JESSE L. BOYCE,

Secretary.

C. M. ZANDER,

Chairman.

OFFICE OF THE STATE BOARD OF EQUALIZATION  
AND  
STATE TAX COMMISSION

Phoenix, Arizona, June 9, 1914.

The State Board of Equalization and State Tax Commission met pursuant to adjournment, with all members and the secretary present.

The Western Union Telegraph Company was advised that it would be heard Friday, June 12, 1914.



4      **PROCEEDINGS OF THE STATE BOARD OF EQUALIZATION**

The minutes of June 8, 1914, were read and approved as read.

The investigation of the telegraph and telephone reports were considered for the day.

The meeting adjourned until June 10, 1914.

ATTEST:

JESSE L. BOYCE,  
Secretary.

C. M. ZANDER,  
Chairman.

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**OFFICE OF THE STATE BOARD OF EQUALIZATION  
AND  
STATE TAX COMMISSION**

Phoenix, Arizona, June 10, 1914.

Pursuant to adjournment the State Board of Equalization and State Tax Commission met with all members and the Secretary present.

The minutes of June 9, 1914, were read and approved.

The telegraph and telephone reports were considered for the day.

The meeting adjourned until June 11, 1914.

ATTEST:

JESSE L. BOYCE,  
Secretary.

C. M. ZANDER,  
Chairman.

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**OFFICE OF THE STATE BOARD OF EQUALIZATION  
AND  
STATE TAX COMMISSION**

Phoenix, Arizona, June 11, 1914.

The State Board of Equalization and State Tax Commission met pursuant to adjournment with Chairman Zander, Member Howe and the Secretary present.

Absent: Member Miller.

The minutes of June 10, 1914, were read and approved as read.

The telegraph and telephone reports were considered for the day.

The meeting adjourned until June 12, 1914.

ATTEST:

JESSE L. BOYCE,  
Secretary.

C. M. ZANDER,  
Chairman.

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**OFFICE OF THE STATE BOARD OF EQUALIZATION  
AND  
STATE TAX COMMISSION**

Phoenix, Arizona, June 12, 1914.

Pursuant to adjournment the State Board of Equalization and State Tax Commission met with Chairman Zander, Member Howe and the Secretary present. Absent: Member Miller.

The minutes of June 11, 1914, were read and approved as read.

W. H. Mann, Arizona Manager. E. C. Vanderbilt, Special Agent, and C. C. Boyer, District Commercial Agent, all of the Western Union Telegraph Company, appeared in regard to the valuation of the telegraph property of said Company, for the year 1914.

Mr. Vanderbilt filed a supplemental report, showing the average valuation per mile of wire to be \$41.07.

The original report was gone into in detail.

Mr. Vanderbilt was directed to wire the New York office for the details of the gross operating expense in Arizona for 1913, and to segregate the item of taxes and insurance.

The telegraph and telephone reports were considered for the day.

The meeting adjourned until June 13, 1914.

ATTEST:

JESSE L. BOYCE,  
Secretary.

C. M. ZANDER,  
Chairman.

OFFICE OF THE STATE BOARD OF EQUALIZATION  
AND  
STATE TAX COMMISSION

Phoenix, Arizona, June 13, 1914.

The State Board of Equalization and State Tax Commission met pursuant to adjournment with Chairman Zander, Member Howe and the Secretary present. Absent: Member Miller.

The minutes of June 12, 1914, were read and approved as read.

Mr. Vanderbilt of the Western Union Telegraph Company filed copies of messages from the New York office, which were attached to the report.

The investigation of the telegraph and telephone reports were considered for the day.

The meeting adjourned until June 15, 1914.

ATTEST:

JESSE L. BOYCE,  
Secretary.

C. M. ZANDER,  
Chairman.

OFFICE OF THE STATE BOARD OF EQUALIZATION  
AND  
STATE TAX COMMISSION

Phoenix, Arizona, June 15, 1914.

The State Board of Equalization and State Tax Commission met pursuant to adjournment with all members and the Secretary present.

The minutes of June 13, 1914, were read and approved as read.

The telegraph and telephone reports were considered.

Mr. Miller moved that the telephone property of the Mountain States Telephone and Telegraph Company be assessed for the year 1914 as follows:

17,782 wire miles at \$65.00 per wire mile, making a total valuation of \$1,155,830.00.

The motion was lost for want of a second.

Mr. Howe moved that the telephone property of the Mountain States Telephone and Telegraph Company be assessed for the year 1914 as follows:

17,782 wire miles at \$66.00 per wire mile, making a total valuation of \$1,173,612.00.

There was no second and the motion was lost.

Mr. Zander moved that the telephone property of the Mountain States Telephone and Telegraph Company be assessed for the year 1914 as follows:

17,782 wire miles at \$68.00 per wire mile, making a total valuation of \$1,209,176.00

The motion was lost for want of a second.

Mr. Howe moved that the telephone property of the Mountain States Telephone and Telegraph Company be assessed for the year 1914, as follows:

17,782. wire miles at \$67.00 per wire mile, making a total valuation of \$1,191,394.00. The motion was seconded by Chairman Zander.

The question was put and the following vote taken:

Mr. Howe and the Chairman yes.

Mr. Miller, no.

The motion was carried.

Having completed the investigation of the telegraph and telephone reports, Mr. Howe introduced the following resolution and moved its adoption

The motion was seconded by Mr. Miller and carried unanimously.

RESOLUTION.

BE IT RESOLVED, That upon due inquiry and consideration of the statements furnished pursuant to law, by the various persons, joint stock associations and corporations transmitting telegraphic or telephonic



messages or both, in this state and of other matters connected therewith, we do now determine and fix the valuations of the telegraph and telephone property, owned or leased by any person or persons, joint stock association or corporation, including their franchises, intangible values, wires, poles, instruments and any and all other property, real and personal used in the continuous operation of such telegraph or telephone business, or both, and that said property and all thereof used in the continuous operation of said telegraph and telephone business within the State of Arizona, be assessed for the purpose of taxation for the year 1914 at such valuations, that is to say:

Name of Company.	Wire Miles.	Rate.	Valuation.
The Arizona, California & Nevada Telephone Company .....	323.	\$45 00	\$ 14,535.00
Arizona Southern Railroad Company.....	40.	20.00	800.00
Arizona State Telephone Company.....	85.	40.00	3,400.00
Bouse-Ehrenburg Telephone Company....	26.	16.00	416.00
Calumet and Copper Creek Mining Co....	39.	30.00	1,170.00
Chiricahua Telegraph and Telephone Co..	14.	30.00	420.00
Colorado River Supply Company.....	49.	25.00	1,225.00
The Detroit Copper Mining Company of Arizona .....	101.	50.00	5,050.00
Duquesne and Nogales Telephone and Telegraph Company .....	18.	16 00	288.00
Lake Superior and Arizona Mining and Smelting Company .....	66.	20.00	1,320.00
Mogollon Telephone Company .....	36.	30.00	1,080.00
Mountain States Telephone and Telegraph Company .....	17,782.	67 00	1,191,394.00
Navajo-Apache Telephone Company.....	208.	50.00	10,400.00
New State Telephone and Telegraph Company .....	498.	40.00	19,920.00
Northern Arizona Telephone Company....	37	35.00	1,295.00
Oak Creek Telephone Company.....	21.	30.00	630 00
Parks & Allen .....	46.50	45.00	2,092.50
Postal Telegraph-Cable Company.....	3,165 10	55.00	174,080.50
Ray Consolidated Copper Company.....	251.20	45.00	11,304.00
United Verde & Pacific Railway Company	50.00	40 00	2,000 00
Western Union Telegraph Company .....	7,224.93	68.00	491,295 24
Winslow Telephone Company .....	82.	50.00	4,100.00
Total .....	30,162 73		\$1,938,215.24

Upon motion of Mr. Howe, seconded by Mr. Miller and carried unanimously, properly certified statements of the telegraph and telephone assessments were transmitted to the several Boards of Supervisors within Arizona according to law.

The following are the assessments of such telegraph and telephone property for the year 1914, pro rated to the following counties:

1914 VALUATIONS OF TELEGRAPH AND TELEPHONE PROPERTY.

Apache County—				
Name of Company.	Wire Miles.	Rate.	Value.	Total.
Navajo-Apache Telephone System	102.5	\$50.00	\$ 51 125.00	
Postal Telegraph-Cable Company	436.	55 00	23,980.00	
Western Union Telegraph Co....	327.	68.00	22,236 00	
	865.50			\$ 51,341.00
Cochise County—				
Chiricahua Tel. & Tel. Co.....	14.	30.00	420.00	
Mountain States Tel. & Tel. Co..	2,941	67.00	197,047 00	
New State Tel. & Tel. Co.....	456.	40.00	18,240.00	
Western Union Telegraph Co....	1,244.75	68 00	84,643.00	
	4,655.75			300,350.00



# PROCEEDINGS OF THE STATE BOARD OF EQUALIZATION

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## Coconino County—

Mountain States Tel. & Tel. Co..	376.	67.00	25,192.00	
Postal Telegraph-Cable Co.....	933.27	55.00	51,329.85	
Western Union Telegraph Co....	655.03	68.00	44,542.04	
	<u>1,964.30</u>			121,063 89

## Gila County—

Calumet & Copper Creek Mining Company .....	0.125	30.00	3.75	
Mountain States Tel. & Tel. Co..	766.	67.00	51,322.00	
Ray Consolidated Copper Co....	64.	45.00	2,880.00	
Western Union Telegraph Co....	98.82	68.00	6,719.76	
	<u>928.945</u>			60,925.51

## Graham County—

Calumet & Copper Creek Mining Company .....	0.375	30.00	11.25	
Mountain States Tel. & Tel. Co..	173.	67.00	11,591.00	
New State Tel & Tel. Co.....	42.	40.00	1,680.00.	
Western Union Tel. Co.....	169 40	68.00	11,519.20	
	<u>384.775</u>			24,801.45

## Greenlee County—

Detroit Copper Mining Company of Arizona .....	101.	50.00	5,050.00	
Mountain States Tel. & Tel. Co..	207.	67.00	13,869.00	
Parks & Allen .....	46.50	45.00	2,092.50	
Western Union Telegraph Co....	60.82	68.00	4,135.76	
	<u>415.32</u>			25,147.26

## Maricopa County—

Mountain States Tel. & Tel. Co..	8,911.00	67.00	597,037.00	
Western Union Telegraph Co....	827.89	68.00	56,296.52	
	<u>9,738.89</u>			653,333 52

## Mohave County—

Arizona, California & Nevada Telephone Company .....	323	45.00	14 535.00	
Postal Telegraph-Cable Co. ....	849.91	55.00	46,745.05	
Western Union Telegraph Co....	663.58	68.00	45,123.44	
	<u>1,836.49</u>			106,403.49

## Navajo County—

Mcgollon Telephone Co. ....	36.	30.00	1,080.00	
Mountain States Tel. & Tel. Co..	8.	67.00	536.00	
Navajo-Apache Telephone System	105 5	50.00	5,275.00	
Northern Arizona Telephone Co.	37.	35.00	1,295 00	
Postal Telegraph-Cable Co. ....	447.04	55.00	24,587.20	
Western Union Telegraph Co....	332.64	68.00	22,619.52	
The Winslow Telephone Co.....	82.	50.00	4,100.00	
	<u>1,048.18</u>			59,492 72

## Pima County—

Arizona Southern Railroad Co..	16.	20.00	320.00	
Mountain States Tel. & Tel. Co..	1,785.	67.00	119,595.00	
Western Union Telegraph Co....	616.35	68.00	41 911.80	
	<u>2,417.35</u>			161,826.80

**Pinal County—**

Arizona Southern Railroad Co...	24.	20.00	480.00	
Calumet & Copper Creek Mining Company .....	38.50	30 00	1,155.00	
Lake Superior & Arizona Mining & Smelting Co. ....	66.	20.00	1,320.00	
Mountain States Tel. & Tel. Co..	507.	67.00	33,969.00	
Ray Consolidated Copper Co....	187.20	45.00	8,424.00	
Western Union Telegraph Co....	659.79	68.00	44,865.72	
	<u>1,482 49</u>			90,213.72

**Santa Cruz County—**

Duquesne & Nogales Tel. & Tel. Company .....	18.	16.00	288.00	
Mountain States Tel. & Tel. Co..	173.	67.00	11,591.00	
Western Union Tel. & Tel. Co...	127.19	68.00	8,648.92	
	<u>318.19</u>			20,527 92

**Yavapai County—**

Arizona State Telephone Co....	85.	40.00	3,400.00	
Mountain States Tel. & Tel. Co..	1,310.	67.00	87,770.00	
Postal Telegraph-Cable Co.....	498.88	55.00	27,438.40	
Oak Creek Telephone Co.....	21.	30.00	630.00	
Western Union Telegraph Co...	791.39	68 00	53,814.52	
United Verde & Pacific Railway Company .....	50.	40.00	2,000 00	
	<u>2,756.27</u>			175,052.92

**Yuma County—**

Bouse-Ehrenberg Telephone Co..	26.	16.00	416.00	
Colorado River Supply Co.....	49.	25 00	1,225.00	
Mountain States Tel. & Tel. Co..	625.	67.00	41,875 00	
Western Union Telegraph Co...	650.28	68.00	44,219.04	
	<u>1,350.28</u>			87,735.04

Total for State .....	30,162.73			\$1,938,215.24
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The minutes of this meeting were read and approved by the State Board of Equalization and State Tax Commission.

The meeting of the State Board of Equalization adjourned without date and State Tax Commission until June 16, 1914.

ATTEST:

JESSE L. BOYCE,  
Secretary.

C. M. ZANDER,  
Chairman.



# PROCEEDINGS OF THE State Board of Equalization OF ARIZONA

AUGUST 1914

Office of the State Board of Equalization.  
Phoenix, Arizona, August 3, 1914.

Pursuant to Chapter II, Revised Statutes of Arizona, 1913, the State Board of Equalization met with all Members and the Secretary present.

The Secretary advised that the Western Union Telegraph Company had asked for a hearing on the valuation placed on its property for the year 1914 as made in the first instance.

The hearing was set for August 4th, 1914, at ten o'clock a. m.

The Gold Road Mines Company and The Needles Mining & Smelting Company were granted a hearing on the valuation placed on the producing mines for 1914 at eleven o'clock a. m., on August 4, 1914.

The Secretary advised that the following railroad companies had been given a hearing on August 6, 1914, upon the valuation placed on their railroad property for 1914:

Arizona Eastern Railroad Company.  
Phoenix & Eastern Railroad Company.  
El Paso & Southwestern Railroad Company.  
Ray and Gila Valley Railroad Company.  
Arizona & New Mexico Railway Company.

A. T. Thomson, Manager, and E. E. Ellinwood, Counsel for The Detroit Copper Mining Company of Arizona, appeared before the board protesting against the disallowance of certain items in repairs and development by the State Tax Commission in valuing the producing mines of said company for 1914.

Mr. Thomson stated that the whole item of \$200,000.00 should be allowed.

Mr. Thomson asked that the total expenditures be allowed on the following items:

Concentrator.  
Development.  
Overhauling power.  
Convertor plant.

The matter was taken under advisement.

Mr. Thomson asked that he be advised of the action taken by the Board when it has been done.

D. V. Cowden, Tax Attorney of the Southern Pacific Railroad Company, asked that the valuation for 1914 be reduced from \$64,000.00 per mile as made by the Tax Commission in the first instance to the physical valuation per mile as shown in the report.

The Secretary read the following complaint:

1. The United Verde & Pacific Railway Company, asking for reduction on valuation placed on railroad by Tax Commission for 1914.
2. United Verde Copper Company asking for reduction on valuation placed on producing mines by Tax Commission for 1914.
3. Nogales Electric Light, Ice and Water Company, asking for a reduction on property in Santa Cruz County, assessed by County Assessor.

The Board began the investigation of the abstracts of assessment rolls for 1914 as returned by the Clerks of the Boards of Supervisors.

Upon motion of Mr. Howe, seconded by Mr. Miller and carried unanimously, the valuation of ostriches in Yuma County was lowered fifteen per cent and raised in Maricopa County ten per cent.

Upon motion of Mr. Miller, seconded by Mr. Howe and carried unanimously, the valuation on range cattle was raised three dollars per head in all counties.

The valuation on beef cattle or feeders was increased three dollars per head in those counties wherein such class of property is located; and the valuation on sheep was raised fifty cents per head in all counties wherein such property is located.

The assessment of George Taylor, as made by the local authorities of Pinal County, was considered to be too small and he was advised, by registered mail, that it was the intention of this Board to raise the number of his range cattle fifteen hundred head. He was given until August 6, 1914, at nine o'clock a. m. to show cause why such raise should not be made. He was so advised.

The meeting adjourned until August 4, 1914, at nine o'clock a. m.

C. M. ZANDER,  
Chairman.

Attest:

JESSE L. BOYCE, Secretary.

Office of the State Board of Equalization.  
Phoenix, Arizona, August 4, 1914.

The State Board of Equalization met pursuant to adjournment with all Members and the Secretary present.

The minutes of August 3, 1914, were read and approved as read.

Pursuant to date fixed, E. C. Vanderbilt, Special Agent, and W. H. Mann, Arizona Agent, of the Western Union Telegraph Company, appeared before the Board, protesting against the valuation placed on its property in the first instance by the State Tax Commission and State Board of Equalization for 1914.

Mr. Vanderbilt presented a letter of protest from Francis N. Whitney, Tax Attorney, for the Western Union Telegraph Company, which was read by the Secretary and filed.

The matter was taken under advisement.

D. R. Muir, Manager, and S. D. Stewart, Attorney, of the Gold Road Mines Company and the Needles Mining & Smelting Company, appeared before the Board, pursuant to date fixed, for the purpose of protesting against the assessment for the year 1914 on the producing mines by the Tax Commission and on the personal property as made by the local authorities.

It was decided that the Tax Commission direct the Deputy County Assessor of Mohave County to go out to the property of the Gold Road Mines Company and make a revaluation of the milling plant and report to the State Tax Commission at the earliest possible date.

Mr. Muir contends that the \$58,458.48, development item, disallowed in 1913 valuation of the Gold Road Mines Company should be allowed in the 1914 valuation.

The matter was taken under advisement.

Mr. Stewart held that the Needles Smelter should be allowed a profit on the smelting of the ores of the Tennessee mine, but the Board refused to consider it.

Geo. Michelsen of Yuma County was given a hearing August 5, 1914, on the valuation placed on the mesa lands in that county for 1914, assessed to Yuma Water & Light Company.



The Board proceeded with its examination of the abstracts of assessment rolls.

The meeting adjourned until August 5, 1914.

C. M. ZANDER,  
Chairman.

Attest:

JESSE L. BOYCE, Secretary.

Office of the State Board of Equalization.  
Phoenix, Arizona, August 5, 1914.

Pursuant to adjournment, the State Board of Equalization met with all Members and the Secretary present.

The minutes of August 4, 1914, were read and approved as read.

The investigation of the abstracts of the assessment rolls was continued until noon.

At 1:30 p. m., George Michelsen appeared before the Board asking for a reduction of the valuation for the year 1914 by the local authorities of Yuma County on the "mesa lands" of the Yuma Water & Light Company.

The matter was taken under advisement.

Norman Carmichael, General Manager, and Jos. H. Kibbey, Counsel, of the Arizona Copper Company, Limited, protested against the valuation of the producing mines of that company in Greenlee County, as made by the State Tax Commission in the first instance.

They requested that the expenditures disallowed by the Commission in reckoning the valuation be allowed and as evidence of their contention asked that the transcript of the hearing had on May 19, 1914, before the State Tax Commission be submitted and made a part of the records of the State Board of Equalization.

Said transcript is now on file in this office.

Mr. Carmichael presented the following list of personal property assessed by the local authorities of Greenlee County for 1914 and asked that the valuations be reduced.

Longfellow Electric Haulage, including equipment, assessed at..\$	238,000.00
Asked to be reduced to .....	131,000.00
on account of the fact that the assessment included the cost of driving the tunnel and in no other cases are tunnels assessed.	

**Concentrator No. 6.**

Assessed by County Assessor at .....	1,150,000.00
Reduced by County Board of Equalization to .....	1,028,000.00
Asked to be reduced to .....	800,000.00

**Smelter.**

Assessed by County Assessor at .....	2,119,000.00
Reduced by County Board of Equalization to .....	2,000,000.00
Asked to be reduced to .....	1,758,000.00

so that it would be of the same value as that of the Calumet & Arizona Mining Company.

He was advised that that smelter had not been valued as the power plant had not been added.

Mr. Carmichael asked if smelter sites were assessed in other counties of the state and was advised that they were.

He asked if Mining Buildings and Structures, aside from reduction works, were allowed any depreciation in other counties and was advised that they were not.

Each item reduced by the County Board of Equalization of Greenlee County was taken up by the Board and Mr. Carmichael was questioned on the reduction made by it.

When asked if the Arizona Copper Company, Limited, would accept notice of contemplated increase by the State Board of Equalization in its assessment as now made by the local authorities, Judge Kibbey stated that they would have to see the contemplated increases before answering, as all of their records were not at hand.



Judge E. W. Lewis, Counsel for the Shannon Copper Company, advised that Manager Bennie would be in the city August 6, 1914, and asked that that company might be heard on the 6th if it so desired. The request was granted.

The investigation of the abstracts of assessment rolls was continued.

From the evidence at hand, the assessments as made by the local authorities were considered to be too small and notices of intention to raise the valuation on the property specified in said notices were transmitted by registered mail, with advice that they could appear any time before August 7, 1914, at nine o'clock a. m., to show cause why such raise should not be made.

Ray Consolidated Copper Company, Hayden, Gila County, Ray, Pinal County.

Mr. Cates accepted service and asked to be heard on the 6th.

The National Bank of Arizona, Phoenix, Maricopa County.

The Phoenix National Bank, Phoenix, Maricopa County.

The Valley Bank of Phoenix, Phoenix, Maricopa County.

The Phoenix Railway Company of Arizona, Phoenix, Maricopa County.

The following were given until August 8, 1914, at nine o'clock a. m. to show cause why contemplated raises should not be made:

Navajo-Apache Bank, Apache and Navajo Counties, Winslow, Arizona.

Denn-Arizona Copper Company, Cochise County, Bisbee, Arizona.

Calamet & Arizona Mining Company, Cochise County, Warren, Arizona.

American Saginaw Development Company, Cochise County, Warren, Arizona.

The Warren Company, Cochise County, Warren, Arizona.

Gila Valley Bank & Trust Company, Gila and Pinal Counties, Globe, Arizona.

American Smelting & Refining Company, Gila County, Hayden, Arizona.

Old Dominion Copper Mining & Smelting Company, Gila County, Globe, Arizona.

Miami Copper Company, Gila County, Miami, Arizona.

The Prescott National Bank, Yavapai County, Prescott, Arizona.

The Bank of Arizona, Yavapai County, Prescott, Arizona.

First National Bank, Yuma County, Yuma, Arizona.

Yuma National Bank, Yuma County, Yuma, Arizona.

Mr. Michelson of the Yuma National Bank accepted service at the meeting today.

Night telegrams were sent to all outside the City of Phoenix, advising them of such contemplated action, except those accepting service this day.

The meeting adjourned until August 6, 1914, at nine o'clock a. m.

C. M. ZANDER,

Attest:

Chairman.

JESSE L. BOYCE, Secretary.

Office of the State Board of Equalization.

Phoenix, Arizona, August 6, 1914.

The State Board of Equalization met, pursuant to adjournment, with all Members and the Secretary present.

The minutes of August 5, 1914, were read and approved as read.

According to date fixed, L. S. Cates, Manager, A. J. MacLean, Auditor, and E. W. Kent, Counsel for the Ray & Gila Valley Railroad Company, appeared before the Board protesting against the valuation fixed on its railroad for the year 1914 by the State Tax Commission in the first instance.

Judge Kent stated that the valuation was excessive and pointed out why it should be reduced.

Mr. Cates read and filed a comparative statement of the valuation of the several railroads in the state showing the book value, capitalization and funded debt per mile.

They contended that the valuation should be reduced from \$114,500.00 per mile to \$64,000.00.

In regard to the valuation of the producing mines of the Ray Consolidated Copper Company, Mr. Cates asked that the evidence given at the hearing held



before the Tax Commission, May 18, 1914, be submitted to this Board and that the item "Interest & Discount" amounting to \$49,513.39 disallowed as an expenditure by the Tax Commission in reckoning the valuation of the producing mines be allowed and the valuation reduced accordingly.

The contemplated raise to be made by the Board on the Concentrator and Mine Plant of the Ray Consolidated Copper Company was considered.

Mr. Cates advised that if engineering, excavations, grading and foundations would not be allowed any company in determining the valuation that he had no objection to the increase.

The El Paso & Southwestern Railroad Company with Jas. V. Bergen, Tax Commissioner and H. B. Harding, Assistant Tax Commissioner, having previously asked for a hearing, addressed the Board relative to the valuation placed on the operative railroad property for the year 1914 by the State Tax Commission.

Mr. Bergen read and filed a brief on the subject.

Gibson Taylor, Secretary of the Phoenix and Eastern Railroad Company, stated that he had no objection to the valuation of the operative railroad property as it was the same as that of 1913.

He did object to the valuation on the Arizona Eastern Railroad Company.

The valuation on the Phoenix-Hassayampa line is excessive in his opinion and he asked that it be reduced to \$15,000.00 per mile, the same as in 1913; that the valuation per mile on the Cochise-Gleeson Branch should be reduced from \$15,500.00 per mile to \$15,000.00, the valuation of the Courtland Branch of the El Paso & Southwestern Railroad.

Protest was made on the valuation of the operative railroad property of the Arizona Eastern Railroad Company within the corporate limits of Tempe and Mr. Taylor asked that it be investigated and reduced.

He cited several cases of what appeared to him to be a double assessment on lots within the City of Phoenix and was advised that it was operative property and assessed as such. He was advised to take up this question with the City Assessor of Phoenix as the property might be assessed by him as non-operative.

The Board considered the assessment on certain property of the Arizona Copper Company, Limited, as made by the local authorities of Greenlee County to be too low and Mr. Carmichael accepted service, and hearing on the contemplated raise was fixed for two o'clock p. m. this day.

At two o'clock p. m. Mr. Carmichael appeared. He had no objection to raising the valuation on the Punto Blanco Mining Claim to \$750.00.

He did object to the adding of \$24,000.00 to the Clifton Townsite as he believed the present valuation high.

In the matter of the valuation of the railroad of the Arizona and New Mexico Railway Company, as fixed for the year 1914 by the State Tax Commission, Mr. Carmichael stated that the road should not be increased \$10,000.00 over 1913 when the profits have decreased in 1914 over last year.

The matter was taken under consideration.

The Board continued the investigation of the abstracts of assessment rolls.

The Secretary stated that no receipt had been received from the letter sent to Geo. Taylor on increase of the number of range cattle. His hearing was postponed until August 8, 1914.

An adjournment was taken until August 7, 1914.

C. M. ZANDER,  
Chairman.

Attest:

JESSE L. BOYCE, Secretary.

Office of the State Board of Equalization.  
Phoenix, Arizona, August 7, 1914.

Pursuant to adjournment, the State Board of Equalization met with all Members and the Secretary present.

The minutes of August 6, 1914, were read and approved as read.



Pursuant to date fixed on contemplated raises the following appeared protesting against them:

The Valley Bank of Phoenix, E. J. Bennitt, President; E. B. O'Neill, Director; Judge C. F. Ainsworth, Attorney.

National Bank of Arizona, S. Oberfelder, Cashier; Gus Strietz, Stockholder; Armstrong & Lewis, Attorneys.

Phoenix National Bank, H. J. McClung, President; W. C. Foster; E. W. Kent, Attorney.

While the following were to appear on the 8th they came in today:

Bank of Arizona M. B. Hazeltine, President.

Prescott National Bank, R. N. Fredericks, President.

Each bank was called and made a statement regarding the contemplated raise.

It was the contention of those present that the book value of the shares of capital stock was near the market value and should be taken for the assessed value.

The Phoenix Railway Company of Arizona with S. H. Mitchell, General Manager, and E. W. Kent, Counsel, appeared, protesting against the contemplated raise on its property.

They advised that construction of the railway on the extension of the East Washington Street to the Asylum Road was not commenced until ninety days ago and was not in operation and should not be assessed for the year 1914.

They stated that a little less than  $2\frac{1}{2}$  miles was constructed on the Indian School line and should not exceed a valuation of \$22,500.00.

The investigation of the abstracts of assessment rolls was continued.

In the matter of the reduction of the valuation of the mesa lands, assessed to the Yuma Water & Light Company in Yuma County, as prayed for by Mr. Michelsen, it was decided that this matter be referred to the State Tax Commission for investigation.

In the matter of the prayer of the Jenkins Piano Company, asking that its assessment, as made by the County Assessor of Cochise County for the year 1914, be reduced to \$2,000.00 was denied, as they did not furnish copy of the letter from the County Assessor as promised.

The request of the Calumet & Arizona Copper Company, dated May 26, 1914, asking for the allowance of \$68,232.04, being the excessive charge for smelting, in reckoning the valuation on the producing mines for the year 1914, was denied as it is not a valid claim.

Application of the Copper Queen Consolidated Mining Company that the item \$18,268.48, disallowed on the Precipitation Plant by the Tax Commission as new construction be allowed was granted, as it was operation of old plant.

The request of the same company, that it be allowed a further amount of \$33,880.11 for the reason that this was the proportion charged to exploration and development of the item "Power," of \$110,358.66 which had been disallowed by the Tax Commission having disallowed 25 per cent of Exploration and Development Work, which included the proportional amount of the total item of Power disallowed, and on this account amounted to a double disallowance, the Board allowed the item \$33,880.11.

The total of the items allowed was \$52,148.59, making a reduction of four times that amount, or \$208,594.36, in the valuation of the producing mines of the Copper Queen Consolidated Mining Company for 1914 for Group "A."

In the assessment of the Copper Queen Consolidated Mining Company, no account was taken of copper derived from clean up and flue dust around Douglas Smelter and the slag dump at Bisbee, the same not having been reported to the Commission. Page 13 of the Company's report to its stockholders for 1913 shows 3,039,691 pounds of copper and 200 ounces of silver produced from these sources.

It was recommended that the State Tax Commission investigate this matter and determine whether or not it is taxable.



The application of Dr. E. B. Perrin, by his private secretary, L. S. Williams, for a reduction in the valuation of his railroad grant lands in Coconino County was not allowed and the assessment allowed to stand as made by the local authorities.

The application of the Santa Fe Pacific Railroad Company for a reduction in the valuation of its railroad grant lands in Northern Arizona was denied, Member Howe and Chairman Zander voting Yes and Member Miller voting No.

Member Miller moved that the lands belonging to the Santa Fe Pacific Railroad Company in all counties remain as now assessed, except Mohave County which shall be reduced to sixty-five cents per acre.

The motion was lost for want of a second

The application of the Cuprite Copper Company of Greenlee County, asking that its mining claims be valued as a producing mine, under Chapter XII, Revised Statutes of Arizona, 1913, Civil Code, was denied.

The prayer of the Coronado Copper Company, asking that its mining claims be valued as a producing mine, under Chapter XII, Revised Statutes of Arizona, 1913, Civil Code, was denied.

The meeting adjourned until August 8, 1914, at nine o'clock a. m.

C. M. ZANDER,

Attest:

Chairman.

JESSE L. BOYCE, Secretary.

Office of the State Board of Equalization.

Phoenix, Arizona, August 8, 1914.

The State Board of Equalization met, pursuant to adjournment, with all Members and the Secretary present.

The minutes of August 7, 1914, were read and approved as read.

Pursuant to notice of increased assessment B. Britton Gottsberger Superintendent, and R. L. Aldermann, Attorney of the Miami Copper Company, appeared before the Board.

Mr. Gottsberger made protest against the contemplated raise, as certain items in the raise were temporary and useless.

He did protest against the valuation on the producing mines for 1914, and asked that thirty-one cent per ton of ore for development, disallowed by the Commission, be allowed and the valuation reduced accordingly.

He asked that the minutes of May 19, 1914, regarding a hearing held by him before this Commission be made a part of this record.

J. J. Ormsbie, Superintendent, and Judge E. W. Kent, Attorney, of the American Smelting & Refining Company, protested against the contemplated raise on the smelter of that company.

Judge Kent stated that at least \$200,000.00 of the contemplated increase was for temporary work and unnecessary expenses and should be disregarded by the Board in making the assessment of said property.

Chas. Korrick appeared before the Board, protesting against the valuation for 1914 placed by the local authorities of Maricopa County on his new building at First and Washington Streets, Phoenix, Arizona, at \$45,000.00, stating that between December 11, 1913, and June 5, 1914, \$46,416.00 had been expended on the building and Assessor Bone informed him that buildings under construction were assessed at 60 per cent of the amount of the construction; that the contract price with J. D. Halstead Lumber Company is \$73,900.00 and when completed would cost \$82,000.00.

He also protested against the valuation of \$125.00 per acre on land owned by him in Section 25, T. 2 N., R. 3 E., in Maricopa County for 1914.

The questions were taken under advisement.

The consideration of the abstracts of assessment rolls was continued.

The request of Mr. Carmichael that the valuation for 1914 placed on the producing mines of the Arizona Copper Company, Limited, be reduced, claiming the Tax Commission should have allowed all expenditures for additions, betterments, repairs, the specific items of equipment depreciation, bonus to workmen and Humboldt Hoist Fire was not allowed.



The request of Mr. Carmichael that the assessment made by the local authorities on Concentrator No. 6 be reduced to \$800,000.00 and on the Smelter reduced to \$1,758,000.00 was not allowed.

The request of A. T. Thomson that the assessment on the producing mines for 1914 of the Detroit Copper Mining Company of Arizona be reduced, claiming that all expenditures for the year 1913 for additions, betterments and repairs should have been allowed by the Commission in determining the valuation was not allowed.

The request of the Tom Reed Gold Mines Company for a reduction on the valuation of producing mines as made by the Tax Commission on the items of betterments and replacements was disallowed, Member Howe and Chairman Zander voting Yes, Member Miller voting No.

Mr. Miller moved that the request of the Tom Reed Gold Mines Company for the amount expended on decantation plant as a betterment be allowed in determining the valuation of the producing mines of that Company for 1914.

The motion was lost for want of a second.

The request of the Needles Mining & Smelting Company for a reduction on the valuation of their producing mines, based on the allowance of one dollar per ton profit for the smelter located at Needles, California, was not allowed.

The request of the Gold Road Mines Company, asking that the item \$58,458.48, development disallowed in reckoning the valuation for 1913 and also 1914 of the producing mines was not allowed, Member Howe and Chairman Zander voting to disallow it and Member Miller to allow it.

Member Miller moved that the item \$58,458.48 disallowed by the Commission in valuing the producing mines of the Gold Road Mines Company be allowed and the valuation reduced accordingly.

The motion was lost for want of a second.

W. F. Dermont, President of the Saginaw and Manistee Lumber Company, and I. B. Koch, General Manager of the Arizona Lumber & Timber Company, appeared before the Board regarding the valuation of stump lands, standing timber, lumber in yards, lumber mills and logging railroads as now assessed in Coconino County.

Mr. Dermont read and filed a brief covering the questions and Mr. Koch said the same could be said for his company.

In the matter of the reduction of valuation for 1914 on the property of The Nogales Electric Light, Ice and Water Company, as made by the local authorities of Santa Cruz County, it was recommended that action be taken by the State Tax Commission.

It was recommended that the State Tax Commission make a thorough investigation of the books and property of the World's Fair Mine in Santa Cruz County, upon which Frank Powers made his production statement and upon which the valuation was based on his producing mines by the Tax Commission for 1914.

Also recommended that the State Tax Commission investigate the method used by the local authorities of Santa Cruz County in assessing the capital stock of banks for the year 1914.

In the matter of assessing the ore reserve of the Copper Queen Consolidated Mining Company, it was moved by Member Miller that the assessment of the stock pile of ore of the Copper Queen Consolidated Mining Company made by the State Tax Commission, contrary to the opinion of the Attorney General, be ordered stricken from the roll of Cochise County and that the value of said ore found by said Commission be deducted from the total of said roll.

The motion was lost for want of a second.

Mr. Howe introduced the following resolution and moved its adoption.

The motion was seconded by Chairman Zander and carried. Mr. Miller voted No.



**Resolution.**

WHEREAS, The opinion of the Attorney General, rendered in 1913, relative to the assessment of the Copper Queen stock pile contemplated that the state would receive the proper tax on this property when same had been smelted under the present mine tax law, and

WHEREAS, Aforesaid mine tax law expires automatically on the 1st of January next and it will be impossible for the state or county government to receive any tax on this property for the year 1914, under this law, be it

RESOLVED, That there is no valid reason why this property of a total valuation of more than one-half million dollars should be exempted from all taxation, and be it further

RESOLVED, That this Board do now determine and equalize the assessment of said ore stock pile, situated at the Copper Queen smelter, near Douglas, and more minutely described on the assessment and tax rolls of Cochise County, to be the sum of \$550,381.49, and that the Board of Supervisors of said county be instructed to change said assessment in accordance with this resolution.

Mr. Miller explains his vote as follows:

"I vote no on the foregoing resolution for the reason that under the opinion of the Attorney General, rendered to this Board in 1913, he held that the ore in the Copper Queen stock pile was non-assessable, it being considered a part of the mine and included in its valuation.

"The inference expressed in the foregoing resolution of the majority, is only an inference, since no communication has been had with the Attorney General on this matter since the first opinion was received, which opinion does not state that this ore should be smelted during the present mine tax law, but on the contrary, that if said ore was taxed in the stock pile, it would again be taxed when smelted and returned in the gross production."

Mr. Howe explained his vote as follows:

"I vote yes on this resolution for the reason that a vote any other way is a vote to assist property in escaping taxation. This ore pile is situated at Douglas, nearly thirty miles from the mines of which it is contended to be a part, and was placed there several years ago as a reserve supply. The records of Cochise County show that it has been assessed and taxed at Douglas every year of its existence up to and including the year 1912. To claim this ore pile in Douglas to be a part of the Bisbee mines, thirty miles away, and covered by the tax on these mines, is so fallacious a contention that it should not merit mention in these minutes. It is admitted by officials of the Copper Queen Company that the ore in this pile has a net value of more than a half million dollars much of which was not even produced from their Bisbee properties.

"I shall refuse to believe that the gentlemen who compose the management of this Company are so narrow-minded and unpatriotic citizens of Arizona that they will lend themselves to so thinly guised a proposition, as it would be to exempt this valuable property from taxation on the ground that it is part of the Bisbee mines.

"This identical property has been assessed in the Douglas School District and taxes paid on same for bond and other purposes for many years, and after that to claim it is a part of the Bisbee mines thirty miles away and therefore covered by the valuation and tax on these properties, is ridiculous to say the least.

"It would certainly present a subject for serious thought if the situs of property for purposes of taxation could be moved at will after bonds had been issued on the valuation thereof and without the property itself having changed, either its location or its value.

"I hold that the Douglas School District is rightfully entitled to this valuation upon which to collect taxes for both its bonds and other school purposes, and any attempt to deprive this district of their rightful taxes on this great valuation, thereby shifting the burdens on other taxpayers, is unworthy of consideration by this Board."



The reduction in the valuation of the standing timber and lumber in yards as assessed in Coconino County was denied.

In the matter of increasing assessment of the Miami Copper Company, Member Miller moved that the items of temporary construction consisting of

Power Plant .....	\$58,909.30
Shop . . . . .	4,907.13
Tramway . . . . .	3,827.10

Amounting in all to .....\$67,643.53  
be allowed and ordered stricken from the total valuation of concentrator of Miami Copper Company, as these items are not now in existence.

Chairman Zander seconded the motion.

The question was put and the following vote taken:

Mr. Miller—Yes.

Mr. Howe and the Chairman—No.

Mr. Zander explained his voting No as follows:

The evidence introduced before this Board did not show that these items were out of existence.

The motion was lost.

The request of the Ray and Gila Valley Railroad Company, asking for a reduction on the valuation of its railroad property for 1914, as made by the Tax Commission, in the first instance, was denied.

The request of the Continental Copper & Gold Mining Company, asking that the valuation for 1914 on its groups of non-producing patented mines, as assessed by the local authorities of Yuma County, was denied.

The application of the United Verde Copper Company, praying for a reduction on the valuation of its producing mines for the year 1914, as made by the State Tax Commission in the first instance, was denied.

The request of the United Verde Copper Company, asking for a reduction on the valuation of its smelters, as made by the local authorities of Yavapai County, was denied.

The application of the Mountain States Telephone & Telegraph Company for a reduction on the valuation of its operative property within Arizona for 1914 was denied.

The application of the Western Union Telegraph Company for a reduction on the valuation of its operative property within Arizona for 1914 was disallowed.

The application of the Southern Pacific Railroad Company for a reduction on the valuation of its operative railroad property for 1914 within Arizona was denied.

Mr. Howe reported that J. E. Curry phoned him that it was impossible to appear on the 8th, or at all, during the session, and gave the following information:

With reference to Warren Bisbee Railway, Mr. Curry stated that their earnings had paid a small interest on their investment in 1913, but that the road would show a loss for every month of 1914, owing to the company having sustained serious losses by accidents during the past year.

With reference to the American-Saginaw property, Mr. Curry stated that same did not possess any known ore, although the company had paid what might be considered a high price for same.

He also stated with reference to the smelter power house, that they had no boilers, but that steam was generated at the smelter, also that the power machinery was twelve years old and that he considered the contemplated raise very high.

The above was substantiated by a telegram.

The application of the El Paso & Southwestern Railroad Company for a reduction of valuation on its operative railroad property for 1914 was denied.

The application of the Arizona Eastern Railroad Company for a reduction of valuation on its operative railroad property was denied.



The reduction on the valuation for 1914 of the operative railroad property of the New Mexico & Arizona Railway Company was denied.

The Secretary read a letter from L. C. Shattuck, Manager of the Denn-Arizona Copper Company, stating that contemplated raise on the non-producing mines of that company was satisfactory and the increase was made accordingly.

A letter from the First National Bank of Yuma, protesting against the contemplated raise on the valuation of its capital stock was read.

The following did not appear on the contemplated raises and the raises were made:

Gila Valley Bank and Trust Company.

Yuma National Bank.

An adjournment was taken until August 10, 1914, at nine o'clock a. m.

C. M. ZANDER,

Attest:

Chairman.

JESSE L. BOYCE, Secretary.

Office of the State Board of Equalization.

Phoenix, Arizona, August 10, 1914.

Pursuant to adjournment, the State Board of Equalization met with all Members and the Secretary present.

The minutes of August 8, 1914, were read and approved as read.

Chairman Zander introduced the following resolution and moved its adoption: The motion was seconded by Mr. Miller and carried unanimously.

#### Resolution.

WHEREAS, The State Board of Equalization of Arizona, now in session, finds it impossible to comply with the Governor's request to close its office and adjourn this afternoon out of respect for the memory of the President's wife, Mrs. Woodrow Wilson, whose funeral is being held today, therefore

BE IT RESOLVED, That this Board express its heartfelt grief for the Country's loss, its deepest sympathy for the President in this hour of his greatest sorrow, and its hope that the Great God of humanity will give the President strength to survive his terrible affliction and that he may be preserved to this nation at this critical period. And be it further

RESOLVED, That a copy of this resolution be telegraphed to the President of the United States.

F. H. Ensign of the Machine & Cold Storage Company, appeared, protesting against the valuation of its personal property as assessed by the local authorities of Maricopa County for 1914.

It was recommended that the Tax Commission investigate this complaint.

The Board having completed the examination of the abstracts of assessment rolls and examined the evidence submitted, Mr. Howe introduced the following resolution and moved its adoption. The motion was seconded by Mr. Miller and carried unanimously:

#### Resolution.

WHEREAS, It appears from the examination of the various abstracts, that the rate of assessment in the various counties on several classes of property was not made on the basis of its full cash value, and the Board being satisfied that the different Assessors and Boards of Equalization had not adjusted the valuation with reasonable uniformity; and

WHEREAS, It further appears from such examination that the valuations of the different classes of property in each county do not bear a fair relation or proportion to the valuation of the same class of property in other counties of the state, and that the valuations in certain counties should be increased, and in others diminished, to such an extent as will produce a just relation between all the valuations of such property in the state. Now, therefore,

BE IT RESOLVED, That said Board does hereby declare that the scale of valuation, as to certain classes of property and individual assessments in such classes, has not been adjusted with reasonable uniformity by the Assessors and Boards of Equalization of the various counties; and be it further



RESOLVED, That this Board now proceed to equalize the assessments, as shown by the abstracts by adopting the "full cash value" as the standard, as prescribed by law, to be uniformly applied to each county, by raising all assessments which fall below such standard and by lowering all assessments which appear to be made in excess of such standard; and be it further

RESOLVED, That the assessments which are to be raised by reason of their falling below the valuation necessary to produce a just relation between all the valuations of such property in the state, and the amounts of the increase, as well as the assessments which are to be lowered by reason of their being above the valuation necessary to produce a just relation between all the valuations of such property in the state, and the amounts of such decrease; as well as the values and the per cent of increase and decrease be shown upon the following schedule of counties, which is hereby made part of this resolution, to-wit: and it is therefore further

RESOLVED, That the Board of Supervisors of Apache County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 20,519 range cattle \$3.00 per head, making a raise of \$61,557.00 and a total assessed value of \$492,456.00.

Raise valuation of 100,159 head of sheep 50c per head, making a raise of \$50,079.50 and a total assessed value of \$350,556.50.

Raise all land under the Lyman Irrigation project now assessed at \$3.00 per acre to \$5.00 per acre.

Raise valuation on all automobiles 20 per cent, making a raise of \$1,855.00 and a total assessed value of \$11,130.00.

Raise valuation on the capital stock of the Navajo-Apache Bank from \$28,000.00 to \$30,000.00, making an increase of \$2,000.00.

RESOLVED, That the Board of Supervisors of Cochise County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 80,399 head range cattle \$3.00 per head, making a raise of \$241,197.00, and a total assessed value of \$1,932,422.00.

Rise valuation of 5,108 head of sheep 50c per head, making a raise of \$2,554.00 and a total assessed value of \$17,894.00.

Reduce valuation of producing mines of Group "A" of Copper Queen Consolidated Mining Company from \$26,149,370.00 to \$25,940,775.64, making a reduction of \$208,594.36.

Raise valuation on non-producing patented mining claims of the Calumet & Arizona Mining Company as follows:

Name of Claim	Survey No.	Acres		Val. R. E.	Present Value
American . . . . .	1716	20.274	from	\$ 1,214.44	to \$ 8,109.60
Bayonee . . . . .	2097	6.867	from	412.02	to 2,746.80
Bodey . . . . .	1793	15.290	from	917.40	to 6,116.00
Calumet . . . . .	1794	20.373	from	1,222.38	to 8,149.20
Cherokee . . . . .	1794	12.046	from	722.76	to 4,818.40
Columbia . . . . .	1795	17.904	from	1,074.24	to 7,161.60
Congress . . . . .	1794	20.542	from	1,232.50	to 8,216.80
Fashion . . . . .	1871	16.270	from	976.20	to 6,508.00
Friday . . . . .	1795	8.780	from	526.80	to 3,512.00
Garfield . . . . .	1871	10.717	from	643.02	to 4,286.80
Grenfel . . . . .	1794	20.438	from	1,226.28	to 8,175.20
Guard . . . . .	1716	20.602	from	1,296.12	to 8,240.80
Keating . . . . .	1794	17.669	from	1,060.14	to 7,067.60
Leland Stanford . . . . .	1794	20.542	from	1,232.52	to 8,216.80
Logan . . . . .	1794	20.327	from	1,219.62	to 8,130.80
Midway . . . . .	2221	8.548	from	512.88	to 3,419.20
Muheim . . . . .	1795	10.678	from	640.68	to 4,271.20
Paymaster . . . . .	1794	20.503	from	1,230.18	to 8,201.20
Rabbit . . . . .	1795	20.082	from	1,204.92	to 8,032.80
Red Jacket . . . . .	1794	17.907	from	1,074.42	to 7,162.80



Shattuck . . . . .	1794	12.330	from	739.80	to	4,932.00
Shattuck No. 2 . . . . .	2221	14.312	from	858.72	to	5,724.80
Welcome . . . . .	2221	16.836	from	1,010.16	to	6,734.40
Welcome No. 2 . . . . .	2221	4.448	from	266.88	to	1,779.20
William Jennings Bryan . . . . .	2183	12.124	from	727.44	to	4,849.60
World's Fair . . . . .	1794	20.437	from	1,226.27	to	8,174.80
Senator . . . . .	1794	15.731	from	943.86	to	6,292.40
Sophy . . . . .	2085	5.411	from	324.66	to	2,164.40

from \$25,737.31 to \$171,195.20

From \$25,737.31 to \$171,195.20 making an increase of \$145,457.89 on above claims.

Add to the assessment of the Shattuck Arizona Copper Company, "Aerial Tramway," \$6,040.00.

Reduce the valuation on the assessment of the producing mines of the Superior & Pittsburg Copper Company \$59,552.88.

Raise the valuation on the item: "One smelter and equipment" in the assessment of the Calumet & Arizona Mining Company, \$195,000.00.

Raise the valuation on non-producing patented mines of the Denn-Arizona Copper Company from \$10,699.30 to \$44,582.50, making an increase of \$33,883.20.

Add to the assessment of the Copper Queen Consolidated Mining Company:

That portion of Copper Queen plaza lying between Copper Queen store and Copper Queen Hotel Building and bounded by Main Street on south, Lots 1, 2 and 3 of Block 4, on west, Howell Avenue on north and the walk leading to Copper Queen Hotel entrance on east and fronting approximately 110 feet on Main Street and not occupied by Copper Queen office buildings, \$50,000.00.

Reduce valuation on Reserve Ore Pile of the Copper Queen Consolidated Mining Company from \$647,479.80 to \$550,381.49, making a reduction of \$97,098.31.

RESOLVED, That the Board of Supervisors of Coconino County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 87,079 head of range cattle \$3.00 per head, making a raise of \$261,237.00 and a total assessed value of \$2,090,023.00.

Raise valuation of 257,054 head of sheep 50c per head, making a raise of \$128,527.00 and a total assessed value of \$899,689.00.

Raise valuation of business district of Town of Flagstaff 10 per cent. This district is designated to include the following blocks, parts of blocks and lots: All of Block 5; east of Block 6; north  $\frac{1}{2}$  of Block 4; south  $\frac{1}{2}$  of Block 18; Lots 3 and 4, Block 19; Lots 11 and 12, Block 17, \$6,747.40.

Raise valuation of 1,248 acres of non-productive patented mines from \$21,378.00 to \$45,302.40, making a total increase of \$23,924.00.

RESOLVED, That the Board of Supervisors of Gila County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 68,809 head of range cattle \$3.00 per head, making a raise of \$206,427.00 and a total assessed value of \$1,651,416.00.

Raise valuation of 55 head of beef cattle \$3.00 per head, making a raise of \$165.00 and a total assessed value of \$1,965.00.

Raise the valuation of the capital stock of the Gila Valley Bank & Trust Company from \$130,750.00 to \$135,980.00, making an increase of \$5,230.00.

Raise the valuation of the Power Plant of the Miami Copper Company \$112,223.13.

Raise the valuation of the Concentrator of the Miami Copper Company \$333,899.58.

Reduce the assessment on producing mines of the Miami Copper Company from \$8,537,005.95 to \$8,220,420.75, making a reduction of \$316,585.20.

Raise the valuation on smelter of the Old Dominion Copper Mining & Smelting Company, \$73,670.15.



Raise the valuation on concentrator of the Old Dominion Copper Mining & Smelting Company, \$42,617.02.

Raise the valuation on smelter and appurtenances of the American Smelting and Refining Company, \$338,881.14.

Raise the valuation on the concentrator of the Ray Consolidated Copper Company \$435,225.42.

RESOLVED, That the Board of Supervisors of Graham County are hereby ordered and directed to make the following changes on the Assessment Roll of said county:

Raise the valuation of 75,450 head of range cattle \$3.00 per head, making a raise of \$226,350.00 and a total assessed value of \$1,812,351.00.

Raise valuation of 440 head of sheep 50c per head, making a raise of \$220.00 and a total assessed value of \$1,541.00.

RESOLVED, That the Board of Supervisors of Greenlee County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 36,506 head of range cattle \$3.00 per head, making a raise of \$109,518.00 and a total assessed value of \$876,446.00.

Raise valuation of 160 head of beef cattle \$3.00 per head, making a raise of \$480.00 and a total assessed value of \$3,880.00.

Raise valuation of milk cows 10 per cent, making a total increase of \$1,811.50 and a total assessed value of \$19,926.50.

Strike from roll 13,000 range cattle at \$24.00 per head, \$312,000.00, apportioned to Graham County by the Double Circle Cattle Company.

Strike from roll, 1,000 range cattle at \$24.00 per head, \$24,000.00, apportioned to Apache County by the Double Circle Cattle Company.

Change assessment of Gila Valley Bank & Trust Company to 336 shares of capital stock at \$260.00 per share, making a total valuation of \$87,360.00 and a reduction of \$3,390.00.

Reduce the item of Electric Haulage in the assessment of the Arizona Copper Company, Limited, from \$238,000.00 to \$136,000.00, making a reduction of \$102,000.00.

Raise the valuation of the Punto Blanco, non-producing patented mining claim of the Arizona Copper Company, Limited, from \$100.00 to \$750.00, making an increase of \$650.00.

Raise the valuation of the grounds occupied by General Manager's residence, store manager's residence and cashier's residence, of the Arizona Copper Company, Limited, \$24,000.00, increasing Clifton Town Site that amount.

RESOLVED, That the Board of Supervisors of Maricopa County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 37,068 head of range cattle \$3.00 per head, making a raise of \$111,204.00 and a total assessed value of \$1,006,754.00.

Raise valuation of 13,726 head of beef cattle \$3.00 per head, making a raise of \$41,178.00 and a total assessed value of \$490,088.00.

Raise valuation of 4,865 ostriches ten per cent, making an increase of \$28,848.00 and a total assessed value of \$317,328.00.

Raise valuation of 11,126 head of sheep 50c per head, making a raise of \$5,563.00 and a total assessed value of \$38,963.00.

Raise the valuation of all automobiles 5 per cent, making a raise of \$33,990.25 and a total assessed value of \$713,795.25.

Reduce the valuation of the assessment of the Pacific Gas & Electric Company from \$1,118,000.00 to \$1,031,737.56, making a reduction of \$86,262.44.

Raise the valuation of the Phoenix Railway Company of Arizona \$22,500.00 by adding 2½ miles of new construction, not assessed, making a total assessed valuation of \$272,500.00.

Raise the valuation of the assessment of the capital stock of The Valley Bank of Phoenix from \$305,841.50 to \$322,911.86, making an increase in the assessment of \$17,070.36.

Raise the valuation of the assessment of the capital stock of the Phoenix



National Bank from \$352,119.00 to \$369,725.00, making an increase in the assessment of \$17,606.00.

Raise the valuation of the assessment of the capital stock of the National Bank of Arizona from \$373,348.28 to \$394,132.55, making an increase in the assessment of \$20,784.27.

RESOLVED, That the Board of Supervisors of Mohave County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 45,608 head of range cattle \$3.00 per head, making a raise of \$136,824.00 and a total assessed value of \$1,107,250.00.

Raise valuation of 63,915 head of sheep 50c per head, making a raise of \$31,957.50, and a total assessed value of \$223,702.50.

Reduce the valuation on the assessment of the capital stock of the Arizona Central Bank from \$83,333.33 to \$57,000.00, making a reduction in the assessment of \$26,333.33.

Reduce the valuation on the assessment of the capital stock of The Citizens' Bank from \$45,000.00 to \$30,000.00, making a reduction in the assessment of \$15,000.00.

Raise the valuation on the assessment of motorcycles 20 per cent, making an increase of \$90.00, and a total assessed value of \$540.00.

Reduce the valuation on the assessment of producing mines of the Tom Reed Gold Mines Company from \$3,296,753.57 to \$3,020,320.94, making a reduction of \$276,432.63.

RESOLVED, That the Board of Supervisors of Navajo County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 25,354 head of range cattle \$3.00 per head, making a raise of \$76,062.00 and a total assessed value of \$602,518.00.

Raise valuation of 93,550 head of sheep 50c per head, making a raise of \$46,775.00 and a total assessed value of \$326,925.00.

Raise valuation of business district of the Town of Winslow ten per cent, \$7,005.00. Said district is designated as Blocks 1, 2, 6 and 7 of said Town of Winslow.

Raise valuation on the assessment of the capital stock of the Navajo-Apache Bank from \$79,800.00 to \$84,000.00, making an increase of \$4,200.00.

RESOLVED, That the Board of Supervisors of Pima County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 58,884 head of range cattle \$3.00 per head, making a raise of \$176,652.00 and a total assessed value of \$1,413,211.00.

Raise 300 head of sheep 50c per head, making a raise of \$150.00 and a total assessed value of \$1,050.00.

RESOLVED, That the Board of Supervisors of Pinal County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 33,694 head of range cattle \$3.00 per head, making a raise of \$101,082.00 and a total assessed value of \$808,734.00.

Raise 4,930 head of sheep 50c per head, making a raise of \$2,465.00 and a total assessed value of \$17,315.00.

Increase the assessment of Geo. Taylor 1,200 range cattle at \$24.00 per head, making an increase of \$28,800.00.

Raise the valuation on the assessment of the Ray Consolidated Copper Company under item "Ray Mining Plant at Ray" \$110,512.43.

Lower valuation on assessment of producing mines of the Ray Consolidated Copper Company, \$198,053.56.

Raise the valuation on the capital stock of the Gila Valley Bank & Trust Company from \$23,000.00 to \$23,920.00, making an increase of \$920.00.

RESOLVED, That the Board of Supervisors of Santa Cruz County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 25,508 head of range cattle \$3.00 per head, making a raise of \$76,524.00, and a total assessed value of \$612,697.00.



RESOLVED, That the Board of Supervisors of Yavapai County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 101,828 head of range cattle \$3.00 per head, making a raise of \$305,484.00 and a total assessed value of \$2,443,872.00.

Raise valuation of 90 head of beef cattle \$3.00 per head, making a raise of \$270.00 and a total assessed value of \$3,030.00.

Raise 130,235 head of sheep 50c per head, making a raise of \$65,117.50 and a total assessed value of \$455,822.50.

Raise valuation on capital stock of the Prescott National Bank from \$312,645.00 to \$328,277.48, making an increase of \$15,632.48.

Raise valuation on capital stock of the Bank of Arizona from \$228,352.00 to \$250,894.79, making an increase of \$22,542.79.

Reduce the valuation on the assessment of the United Verde & Pacific Railway Company \$2,000.00 per mile, making a total reduction of \$52,520.00.

RESOLVED, That the Board of Supervisors of Yuma County are hereby ordered and directed to make the following changes on the assessment roll of said county:

Raise valuation of 7,673 head of range cattle \$3.00 per head, making a raise of \$23,019.00 and a total assessed value of \$185,194.00.

Raise valuation of 175 head of sheep, 50c per head, making a raise of \$87.50 and a total assessed value of \$612.50.

Lower valuation on 61 ostriches 15 per cent, making a reduction of \$690.00 and a total assessed value of \$3,910.00.

Raise the valuation on motorcycles 50 per cent, making a raise of \$162.50 and a total assessed value of \$487.50.

Raise the valuation on automobiles 15 per cent, making a raise of \$5,832.00 and a total assessed value of \$44,712.00.

Raise the valuation on capital stock of the Yuma National Bank from \$62,342.07 to \$68,047.13, making a total increase of \$5,705.06.

Raise the valuation on capital stock of the First National Bank of Yuma from \$120,467.00 to \$129,729.35, making an increase of \$9,262.35.

And be it further

RESOLVED, That the Chairman of the State Board of Equalization of the State of Arizona, on or before the second Monday in August, 1914, transmit to the Board of Supervisors of each county, a statement of the changes made in the assessment of such county as shown in this resolution, and that they be ordered and directed to enter upon the assessment roll of such county, on or before the third Monday in August, such changes as have been made in the assessments by this Board. They are further ordered and directed to levy upon the valuation shown by the roll, for both State and county purposes, when corrected in accordance with this resolution.

Said changes having been made in the assessed valuations, as returned on the abstracts of the assessment rolls of the several counties of Arizona, it was moved by Mr. Miller, seconded by Mr. Howe and carried unanimously that the abstracts as returned by each county, together with the increases and decreases made by this Board and the following tabulations from said abstracts, together with the tabulations of assessments made by the State Tax Commission in the first instance and equalized by this Board, be spread upon the minutes as follows:

#### SCHEDULE "A".

#### FINAL VALUATION IN EACH COUNTY OF ARIZONA FOR THE YEAR 1914, AS EQUALIZED BY THE STATE BOARD OF EQUALIZATION.

##### APACHE COUNTY

Acres.	Description of Property	Total Value	Value Increased.	Value Decreased.
7145½	Irrigated Land, or subject thereto, Acres	224,059.00		
	Value of Improvements ....	16,610.00		



78742	Grazing and Desert Land,		
	Acres .....	226,251.00	12,000.00
	Value of Improvements.....	17,255.00	
964649	Railroad Land Grants, Acres	723,483.00	
	Town and City Lots .....	94,349.00	
Number.	Value of Improvements.....	88,821.00	
1	Bank .....	28,000.00	2,000.00
	Furniture, Household, and		
	Office .....	21,257.00	
1045	Horses, Range .....	20,900.00	
790	Horses, Work, Class B.....	43,550.00	
911	Horses, Saddle, Class B.....	36,440.00	
28	Horses, Stallions .....	3,000.00	
67	Mules, Class B .....	3,670.00	
222	Asses .....	1,110.00	
5	Jacks .....	600.00	
20519	Cattle, Range .....	430,839.00	61,557.00
375	Milch Cows .....	15,000.00	
723	Cattle, Bulls .....	25,305.00	
100159	Sheep .....	300,477.00	50,079.50
1160	Sheep, Bucks .....	5,800.00	
110	Goats, common .....	165.00	
151	Swine .....	815.00	
194	Doz. Poultry .....	970.00	
31	Merchandise, Stocks of ....	196,701.00	
28	Automobiles .....	9,275.00	1,855.00
6	Motorcycles .....	795.00	
54:5	Miles Railroad, Standard		
	Gauge, Main Line .....	3,488,000.00	
102:5	W. Miles Telegraph Lines..	5,125.00	
763	W. Miles Telegraph Lines..	46,216.00	
1	Water Works ( Public Ser-		
	vice) .....	10,000.00	
	All Other Property .....	106,957.00	
Total Value of All Property.....		\$ 6,191,855.00	\$127,491.50
Total Exemptions .....		83,346.00	
Net Valuation .....		\$ 6,108,509.00	
Total Increase .....		127,491.50	
Total Net Valuation .....		\$ 6,236,000.50	

## COCHISE COUNTY

Acres.	Description of Property.	Total Value.	Value In-creased.	Value De-creased.
2239.19	Acres Irrigated Land, or sub- ject thereto .....	\$ 107,277.50		
	Value of Improvements.....	4,000.00		
1143.72	Acres Cultivated Land, on Land Grants .....	57,186.00		
280182.98	Acres Grazing and Desert Land .....	1,107,564.90		
	Value of Improvements.....	673,077.00		
51437.68	Acres Other Land Grants...	168,330.00		
	Value of Improvements.....	20,434.35		
5563.994	Acres Productive, Patented Mines .....	50,077,213.92		268,147.24
	Value of Improvements.....	169,415.00		
17898.7863	Acres Non-Productive Patent- ed Mines .....	777,185.04	179,341.09	

	Value of Improvements . . . .	63,770.00		
289.91	Patented Mill Sites . . . . .	5,799.67		
	Smelters and Appurtenances	5,047,594.16	195,000.00	
	Mining Machinery and Sup- plies . . . . .	1,563,195.14	6,040.00	
	Smelter Supplies . . . . .	102,525.00		
	Town and City Lots . . . . .	4,479,495.25	50,000.00	
	Value of Improvements . . . .	5,058,107.00		
13	Banks . . . . .	910,652.80		
	Furniture, Household and Office . . . . .	546,440.00		
3756	Horses, Stock and Range . . .	79,280.00		
107	Horses, Work, Class A . . . .	11,955.00		
2258	Horses, Work, Class B . . . .	127,745.00		
2	Horses, Saddle, Class A . . . .	200.00		
2276	Horses, Saddle, Class B . . . .	94,215.00		
72	Horses, Stallions . . . . .	10,100.00		
132	Mules, Class A . . . . .	14,785.00		
604	Mules, Class B . . . . .	36,590.00		
105	Asses . . . . .	525.00		
11	Jacks . . . . .	1,900.00		
80399	Cattle, Range and Stock . . .	1,691,225.00	241,197.00	
10	Cattle, Beef or Feeders . . . .	350.00		
1415	Cattle, Milch Cows . . . . .	64,700.00		
1907	Cattle, Bulls . . . . .	67,691.00		
5108	Sheep . . . . .	15,340.00	2,554.00	
11971	Goats, Graded . . . . .	20,931.00		
389	Swine . . . . .	2,545.00		
542	Doz. Poultry . . . . .	2,708.00		
1026	Stands Bees . . . . .	3,119.00		
16.3	Miles Street Railways . . . .	156,400.00		
	Merchandise, Stocks of . . . .	1,983,736.05		
468	Automobiles . . . . .	306,311.00		
35	Motorcycles . . . . .	5,060.00		
412.83	Miles Railroads, Standard Gauge, Main Line . . . . .	16,356,710.00		
3411	Miles Telephone Lines . . . .	215,707.00		
1244.75	Miles Telegraph Lines . . . .	84,643.00		
	Gas, Electric Light and Pow- er Plants . . . . .	346,612.09		
	Water Works (Public Ser- vice) . . . . .	449,820.00		
	All Other Property . . . . .	1,384,439.59	97,098.31	
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Total Value of all Property . . . . .		\$94,474,605.46	\$674,132.09	\$365,245.55
Total Exemptions . . . . .		1,038,620.00		
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Net Valuation . . . . .		\$93,435,985.46		
Total Net Increase . . . . .		308,886.54		
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Total Net Valuation . . . . .		\$93,744,872.00		

## COCONINO COUNTY

Acres.	Description of Property.	Total Value.	Value In- creased.	Value De- creased.
4078	Acres Cultivated Land (Dry Farming) . . . . .	135,425.00		
98250.14	Acres Grazing and Desert Land . . . . .	232,694.70		
	Value of Improvements . . . .	78,353.00		



368295.17	Acres Railroad Land Grants	635,680.38	
	Value of Improvements ....	1,700.00	
1248	Non-Productive Patented		
	Mines .....	21,378.00	23,924.40
Number	Value of Improvements ....	2,500.00	
5	Patented Mill Sites .....	180.00	
	Value of Improvements ....	4,000.00	
	Mining Machinery and Sup-		
	plies .....	10,150.00	
	Town and City Lots .....	534,962.00	6,747.40
	Value of Improvements ....	767,765.00	
3	Banks .....	230,265.15	
	Furniture, Household and		
	Office .....	81,110.00	
2939	Horses, Range .....	58,780.00	
340	Horses, Work, Class A.....	43,275.00	
537	Horses, Work, Class B.....	38,355.00	
9	Horses, Saddle, Class A....	1,650.00	
2111	Horses, Saddle, Class B....	79,200.00	
18	Horses, Stallions .....	2,975.00	
146	Mules, Class B .....	11,830.00	
588	Asses .....	2,940.00	
2	Jacks .....	400.00	
87079	Cattle, Range .....	1,828,786.00	261,237.00
182	Cattle, Milch Cows .....	8,770.00	
2221	Cattle, Bulls .....	77,742.00	
257054	Sheep .....	771,162.00	128,527.00
6045	Sheep, Bucks .....	34,437.50	
3700	Goats, Graded .....	7,400.00	
56	Swine .....	420.00	
148	Doz. Poultry .....	741.50	
70	Merchandise, Stocks of ....	452,276.35	
90	Automobiles .....	71,002.00	
5	Motorcycles .....	820.00	
244.93	Miles Railroads, Standard		
	Gauge, Main Line .....	8,401,850.00	
376	Miles Telephone Lines ....	25,192.00	
1588.30	Miles Telegraph Lines ....	95,871.89	
	Gas, Electric Light and Pow-		
	er Plants .....	73,654.18	
	Water Works (Public Ser-		
	vice) .....	90,000.00	
	All Other Property .....	1,859,820.07	
Total Value of All Property .....		\$16,775,513.72	\$420,435.80
Total Exemptions .....		\$ 1,580.00	
Net Valuation .....		\$16,773,933.72	
Total Increase .....		420,435.80	
Total Net Valuation .....		\$17,194,369.52	

## GILA COUNTY

Acres.	Description of Property	Total Value.	Value In-creased.	Value De-creased.
2899.94	Acres Irrigated Land, or sub-			
	ject thereto .....	74,240.00		
	Value of Improvements ....	30,760.00		
18355.90	Other lands .....	167,260.00		
	Value of Improvements ....	44,570.00		

1626.21	Productive Patented Mines..	15,246,725.51		316,585.20
9104.75	Non-Productive Patented Mines .....	1,278,558.00		
	Value of Improvements ....	7,035.00		
27.64	Patented Mill Sites .....	1,560.00		
	Value of Improvements ....	1,000.00		
	Smelters and Appurtenances	1,298,086.00	412,554.29	
	Concentrators .....	3,530,090.00	811,742.02	
	Mining Machinery and Supplies .....	3,184,462.00	112,223.13	
	Smelter Supplies .....	234,547.00		
Number.				
5822	Town and City Lots.....	2,094,775.00		
	Value of Improvements ....	1,766,424.00		
4	Banks .....	503,250.00	5,230.00	
	Furniture, Household and Office .....	130,361.00		
721	Horses, Range .....	15,510.00		
472	Horses, Work, Classes A and B .....	33,390.00		
1566	Horses, Saddle, Classes A and B .....	66,500.00		
22	Horses, Stallions.....	4,200.00		
114	Mules, Class B.....	6,485.00		
30	Asses .....	156.00		
68809	Cattle, Range and Stock....	1,444,989.00	206,427.00	
55	Cattle, Beef or Feeders.....	1,800.00	165.00	
238	Cattle, Milch Cows .....	15,510.00		
1514	Cattle, Bulls .....	52,990.00		
1462	Goats, Graded .....	2,543.00		
376	Swine .....	2,936.00		
277 2-5	Doz. Poultry .....	1,387.00		
10	Bees, Stands of .....	50.00		
	Merchandise, Stocks of ....	772,028.00		
171	Automobiles .....	110,732.00		
13	Motorcycles .....	1,975.00		
69.89	Railroads, Standard .....	2,360,056.50		
830.125	W. Mi. Telephone Lines....	54,205.75		
98.82	W. Mi. Telegraph Lines....	6,719.76		
	Gas, Electric Light and Power Plants .....	131,487.00		
	Water Works (Public Service) .....	43,063.00		
	All Other Property .....	405,716.49		
Total Value of All Property.....		\$35,128,133.01	\$1,548,341.44	\$316,585.20
Total Exemptions .....		83,428.00		
Net Valuation .....		\$35,044,705.01		
Total Net Increase .....		1,231,756.24		
Total Net Valuation .....		\$36,276,461.25		

## GRAHAM COUNTY

Acres.	Description of Property.	Total Value.	Value Increased.	Value Decreased.
27611	Irrigated Land, or subject thereto, Acres .....	\$ 2,269,765.00		
	Value of improvements.....	306,675.00		



# PROCEEDINGS OF THE STATE BOARD OF EQUALIZATION

	Cultivated Land, (Dry Farming)	316,717.00	
38545	Grazing and Desert Land		
	Value of Improvements.....	57,020.00	
13800	Waste Land .....	16,560.00	
1181	Non-Productive Patented Mines .....	208,480.00	
	Value of Improvements ....	4,200.00	
1	Concentrators .....	9,800.00	
	Mining Machinery & Supplies .....	17,230.00	
1378	Town and City Lots.....	183,120.00	
	Value of Improvements.....	333,970.00	
3	Banks .....	123,674.00	
	Furniture, Household & Office .....	55,045.00	
292	Horses, Stock .....	14,685.00	
819	Horses, Range .....	21,685.00	
1334	Horses, Work, Class A.....	139,210.00	
	Horses, Work, Class B.....		
1577	Horses, Saddle, Class A... .	78,680.00	
	Horses, Saddle, Class B....		
28	Horses, Stallions .....	9,135.00	
112	Mules, Class A.....	8,507.00	
	Mules, Class B.....		
42	Asses .....	241.00	
8	Jacks .....	1,475.00	
75450	Cattle, Range .....	1,586,001.00	226,350.00
	Cattle, Stock .....		
1133	Cattle, Milch Cows .....	57,285.00	
1608	Cattle, Bulls .....	67,910.00	
440	Sheep .....	1,321.00	220.00
23	Sheep, Bucks .....	117.00	
42731	Goats, Graded .....	86,662.00	
941	Swine .....	7,322.00	
897	Doz. Poultry .....	4,520.00	
1518	Stands Bees, .....	4,691.00	
	Merchandise, Stocks of.....	324,366.00	
97	Automob les .....	57,077.00	
8	Motorcycles .....	1,175.00	
84.63	Miles Railroad, Standard Gauge, Main Line .....	3,554,460.00	
215.375	W. Mi. Telephone Lines.....	13,282.25	
169.40	W. Mi. Telegraph Lines....	11,519.20	
2	Gas, Electric Light and Power Plants .....	3,500.00	
2	Water Works (Public Service) .....	17,500.00	
	All other Property .....	278,761.00	
Total Value of all Property .....		\$10,253,343.45	\$226,570.00
Total Exemptions .....		61,100.00	
Net Valuation .....		\$10,192,243.45	
Total Increase .....		226,570.00	
Total Net Valuation .....		\$10,418,813.45	

## GREENLEE COUNTY.

Acres.	Description of Property.	Total Value.	Value Increased.	Value Decreased.
3773	Irrigated Land, or subject thereto, Acres .....	\$ 760,014.00		
	Cultivated Land, (Dry Farming)			
14548	Grazing and Desert Land...			
	Value of Improvements.....	108,917.00		
317	Productive Patented Mines..			
95	Non-Productive Patented Mines .....	191,775.00	650.00	14,836,746.19
	Improvements .....	2,721,509.00		
24.81	Patented Mill Sites .....	4,000.00		
3	Smelters and Appurtenances	2,419,000.00		
5	Concentrators .....	1,816,750.00		
	Mining Machinery and Supplies .....	513,212.00		102,000.00
	Smelter Supplies .....	471,870.00		
	Town and City Lots .....	264,585.00	24,000.00	
	Improvements .....	896,950.00		
5	Banks .....	269,400.00		3,390.00
	Furniture, Household and Office .....	94,665.00		
527	Horses, Range .....	11,160.00		
486	Horses, Work, Class B.....	28,720.00		
1174	Horses, Saddle, Class B.....	47,550.00		
12	Horses, Stallions .....	1,115.00		
164	Mules, Clas A .....	17,320.00		
626	Asses .....	3,170.00		
				14,000 hd.
36506	Cattle, Range .....	\$ 766,928.00	\$109,518.00	\$336,000.00
160	Cattle, Beef or Feeders.....	3,400.00	480.00	
469	Cattle, Milch Cows .....	18,115.00	1,811.50	
1235	Cattle, Bulls .....	44,395.00		
5067	Goats, Graded .....	10,970.00		
146	Swine .....	1,280.00		
150	Doz. Poultry .....	750.00		
35	Bees, Stands of .....	175.00		
	Merchandise, Stocks of.....	788,653.00		
68	Automobiles .....	42,400.00		
41.29	Miles Railroads, Standard Gauge, Main Line .....	2,064,500.00		
24.77	Miles Railroads, Narrow Gauge, Main Line .....	528 350.00		
354.5	Miles Telephone Lines .....	21,011.50		
60.82	Miles Telegraph Lines.....	4,135.76		
2	Water Works (Public Service) .....	723,327.00		
	All other Property .....	947,687.00		
Total Value of all Property .....		\$31,444,505.45	\$136,459.50	\$441,390.00
Total Exemptions .....		216,150.00		
Net Valuation .....		\$31,228,355.45		
Total Net Decrease .....		304,930.50		
Total Net Valuation .....		\$30,923,424.95		



MARICOPA COUNTY.

Acres.	Description of Property.	Total Value.	Value In-creased.	Value De-creased.
205695.72	Irrigated Land, or subject thereto. Acres .....	\$21,287,375.00		
	Value of Improvements ....	1,474,455.00		
280373.67	Other Land, Acres ... ..	3,020,900.00		
	Value of improvements ....	91,345.00		
Number.				
2	Productive Patented Mines.	526,649.25		
105	Non-Productive Patented Mines .....	75,160.00		
8	Patented Mill Sites .....	6,000.00		
24277	Town and City Lots .....	19,925,605.00		
	Value of Improvements.....	7,559,900.00		
11	Banks .....	1,507,240.66	55,462.63	
	Furniture, Household and Office .....	419,967.00		
2615	Horses, Stock .....	93,630.00		
5818	Horses, Work, Class A.....			
	Horses, Work, Class B.....	389,170.00		
307	Horses, Saddle, Class .....			
	Horses, Saddle, Class B....	12,095.00		
59	Horses, Stallions .....	21,412.00		
1645	Mules, Class A .....			
	Mules, Class B .....	159,955.00		
9	Jacks .....	2,090.00		
37068	Cattle, Range .....			
	Cattle, Stock .....	895,550.00	111,204.00	
13726	Cattle, Beef or Feeders.....	448,910.00	41,178.00	
11718	Cattle, Milch Cows .....	663,775.00		
711	Cattle, Bulls .....	28,665.00		
11126	Sheep .....	33,400.00	5,563.00	
124	Goats, Common .....			
	Goats, Graded .....	245.00		
5244	Swine .....	29,225.00		
1954	Doz. Poultry .....	9,770.00		
4865	Ostriches .....	288,480.00	28,848.00	
12039	Bees, Stands of .....	36,748.00		
			2½ Miles	
26	Miles Street Railways .....	250,000.00	22,500.00	
	Merchandise, Stocks of....	3,161,354.00		
1327	Automobiles .... .	619,805.00	33,990.25	
114	Motorcycles .....	11,696.00		
274.09	Miles Railroads, Standard Gauge, Main Line.....	10,250,755.00		
8911	Miles Telephone Lines ....	597,037.00		
827.89	Miles Telegraph Lines .....	56,296.52		
3	Gas, Electric Light and Power Plants .....	1,154,740.00		86,262.44
5	Water Works (Public Service) .....	41,600.00		
	All other Property .....	1,655,106.92		
Total Value of all Property.....		\$76,866,110.35	298,743.88	\$ 86,262.44
Total Exemptions .....		914,905.00		
Net Valuation .....		\$75,951,205.35		
Total Net Increase .....		212,481.44		
Total Net Valuation .....		\$76,163,686.79		

## MOHAVE COUNTY

Acres.	Description of Property.	Total Value.	Value Increased.	Value Decreased.
18910	Irrigated Land, or subject thereto, Acres .....	\$ 110,956.00		
	Value of Improvements ....	3,975.00		
88470	Grazing and Desert Land, Acres .....	294,763.00		
	Value of Improvements.....	184,173.00		
362074.40	Railroad Land Grants .....	271,554.00		
423.71	Productive Patented Mines.	3,933,214.35		276,432.63
	Value of Improvements ....	51,440.00		
6249.29	Non-Productive Patented Mines .....	465,775.00		
	Value of Improvements ....	65,815.00		
60	Patented Mill Sites .....	3,000.00		
	Concentrators and Mills....	264,845.00		
	Mining Machinery and Supplies .....	168,200.00		
1182	Town and City Lots .....	195,634.00		
	Value of improvements....	310,732.00		
2	Banks .....	128,333.00		41,333.33
	Furniture, Household and Office .....	23,360.00		
1222	Horses, Range .....	26,825.00		
479	Horses, Work, Class B.....	39,300.00		
761	Horses, Saddle, Class B.....	37,255.00		
17	Horses, Stallions .....	2,825.00		
169	Mules, Class A .....	17,040.00		
108	Asses .....	540.00		
1	Jack .....	200.00		
45608	Cattle, Range .....	970,426.00	136,824.00	
46	Cattle, Milch Cows .....	2,085.00		
1211	Cattle, Bulls .....	48,020.00		
63915	Sheep .....	191,745.00	31,957.50	
891	Sheep, Bucks .....	5,260.00		
1553	Goats, Graded .....	2,903.00		
343	Swine .....	2,565.00		
170	Poultry .....	850.00		
50	Bees, Stands of .....	150.00		
	Merchandise, Stocks of.....	268,531.00		
95	Automobiles .....	62,725.00		
5	Motorcycles .....	450.00	90.00	
129.53	Miles Railroads, Standard Gauge, Main Line .....	7,025,780.00		
323	Miles Telephone Lines .....	14,535.00		
1513.49	Telegraph Lines .....	91,868.49		
	Gas, Electric Light and Power Plants .....	333,002.00		
	All other Property .....	140,091.51		
Total Value of all Property.....		\$15,760,741.35	\$168,871.50	\$317,765.96
Total Exemptions .....		324,561.00		
Net Valuation .....		\$15,436,180.35		
Total Net Decrease .....		148,894.46		
Total Net Valuation .....		\$15,287,285.89		



NAVAJO COUNTY.

Acres.	Description of Property.	Total Value.	Value In-creased.	Value De-creased.
2666	Irrigated Land, or subject thereto, Acres .....	\$ 119,387.00		
	Value of Improvements.....	18,575.00		
80951	Grazing and Desert Land...	134,670.00		
	Value of Improvements.....	19,870.00		
1086721	Railroad Land Grants.....	820,995.00		
	Town and City Lots.....	312,616.00	7,005.00	
	Value of Improvements.....	561,470.00		
4	Banks .....	208,306.00	4,200.00	
	Furniture, House and office .....	45,876.00		
1025	Horses, Range .....	22,010.00		
573	Horses, Work—Class B....	37,875.00		
819	Horses, Saddle, Class B....	32,810.00		
21	Horses, Stallions .....	3,875.00		
45	Mules—Class B .....	2,430.00		
213	Asses .....	1,052.00		
25354	Cattle, Range .....	526,456.00	76,062.00	
355	Cattle, Milch Cows.....	14,310.00		
540	Cattle, Bulls .....	18,925.00		
93550	Sheep .....	280,150.00	46,775.00	
1750	Sheep, Bucks .....	8,750.00		
100	Goats, Graded .....	200.00		
115	Swine .....	870.00		
	Ice Plant .....	61,870.00		
	Merchandise, Stock of.....	319,888.00		
91	Automobiles .....	44,555.00		
5	Motorcycles .....	560.00		
55.44	Mi. Railroads, Standard Gauge, Main Line.....	3,548,160.00		
268.5	Mi. Telephone Lines .....	12,286.00		
779.68	Mi. Telegraph Lines ....	47,206.72		
	Gas, Electric Light and Power Plants .....	30,000.00		
	Water Works, (Public Service) .....	69,657.00		
	All other Property.....	164,559.28		
Total Value of all Property.....		\$ 7,490,220.00	\$134,042.00	
Total Exemptions .....		71,381.00		
Net Valuation .....		\$ 7,418,839.00		
Total Increase .....		134,042.00		
Total Net Valuation.....		\$ 7,552,881.00		

PIMA COUNTY

Acres.	Description of Property.	Total Value.	Value In-creased.	Value De-creased.
13545	Irrigated Land, or subject thereto, Acres .....	\$ 743,006.00		
	Value of improvements ....	144,250.00		
101083	Cultivated Land (Dry Farming	825,206.00		
	Grazing and Desert Land			
	Value of Improvements		204,245.00	

17285	Other Land Grants .....	80,570.00	
	Value of Improvements ....	6,000.00	
10299	Non-Productive Patented		
	Mines .....	864,961.00	
	Value of Improvements ....	62,350.00	
115	Patented Mill Sites .....	4,650.00	
	Smelters and Appurtenances	19,000.00	
	Concentrators .....	42,500.00	
	Mining Machinery and Sup- plies .....	105,900.00	
	Town and City Lots .....	7,033,590.00	
	Value of improvements.....	4,089,105.00	
6	Banks .....	841,115.00	
	Furniture, Household and Office .....	245,320.00	
1745	Horses, Range .....	34,855.00	
71	Horses, Work—Class A.....	7,505.00	
684	Horses, Work—Class B.....	33,935.00	
10	Horses, Saddle—Class A....	1,225.00	
1204	Horses, Saddle—Class B....	48,215.00	
17	Horses, Stallions .....	2,650.00	
191	Mules—Class A .....	21,200.00	
89	Mules—Class B .....	4,350.00	
58884	Cattle, Range .....	1,236,559.00	\$176,652.00
528	Cattle, Milch Cows .....	31,655.00	
1063	Cattle, Bulls .....	37,485.00	
300	Sheep .....	900.00	150.00
4361	Goats, Common .....	6,557.00	
96	Swine .....	960.00	
740	Dozen Poultry .....	3,700.00	
4½	Miles Street Railways .....	30,400.00	
	Merchandise, Stocks of ....	1,400,818.00	
378	Automobiles .....	230,300.00	
33	Motorcycles .....	3,515.00	
137.46	Railroads, Standard Gauge, Main Line .....	6,488,410.00	
1801	Miles Telephone Lines ....	119,915.00	
616.35	Miles Telegraph Lines .....	41,911.80	
	Gas, Electric Light and Pow- er Plants .....	392,248.00	
	All other property .....	477,132.20	
Total Value of All Property.....		\$25,968,169.00	\$176,802.00
Total Exemptions .....		546,428.00	
Net Valuation .....		\$25,421,671 00	
Total Increase .....		176,802.00	
Total Net Valuation .....		\$25,598,473.00	

PINAL COUNTY.

Acres.	Description of Property	Total Value.	Value In- creased.	Value De- creased.
7890	Irrigated Land, or subject \$ thereto, Acres .....	290,020.00		
	Value of Improvements ....	23,595.00		
75488	Cultivated Land (Dry Farming	900,371.00		
	Grazing and Desert Land			
	Value of Improvements	94,015.00		
	Productive Patented Mines..	11,392,694.35		198,053.56



4497	Non-Productive Patented			
	Mines .....	268,405.00		
	Value of Improvements ....	17,100.00		
105	Patented Mill Sites .....	2,400.00		
	Smelters and Appurtenances	148,500.00		
	Concentrators .....	22,500.00		
	Mining Machinery and Sup-			
	plies .....	1,142,970.00	\$110,512.43	
	Smelter Supplies .....	3,500.00		
Number.				
2927	Town and City Lots .....	233,810.00		
	Value of Improvements ....	272,185.00		
2	Banks .....	30,474.00	920.00	
	Furniture, Household and			
	Office .....	23,270.00		
695	Horses, Range .....	14,490.00		
669	Horses, Work—Class B....	49,325.00		
565	Horses, Saddle—Class B....	24,660.00		
15	Horses, Stallions .....	6,500.00		
189	Mules—Class A .....	19,085.00		
72	Asses .....	370.00		
1	Jacks .....	100.00		
			1200 Head	
33694	Cattle, Range .....	707,652.00	129,882.00	
142	Cattle, Milch Cows .....	7,210.00		
668	Cattle, Bulls .....	24,440.00		
4930	Sheep .....	14,850.00	2,465.00	
7689	Goats—Graded .....	15,380.00		
191	Swine .....	1,910.00		
2330	194 doz. Poultry .....	1,260.00		
1032	Bees, Stands of .....	5,160.00		
	Merchandise—Stocks of ....	293,050.00		
84	Automobiles .....	65,200.00		
3	Motorcycles .....	450.00		
158.456	Miles Railroad, Standard			
	Gauge, Main Line .....	7,565,007.00		
822.70	Miles Telephone Lines ....	45,348.00		
659.79	Telegraph Lines .....	44,865.72		
	All Other Property .....	456,044.00		
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Total Value of All Property.....		\$24,228,166.07	\$243,779.43	\$198,053.56
Total Exemptions .....		18,279.00		
<hr/>				
Net Valuation .....		\$24,209,887.07		
Total Net Increase .....		45,725.87		
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Total Net Valuation .....		\$24,255,612.94		

SANTA CRUZ COUNTY.

Acres.	Description of Property	Total Value.	Value In-creased.	Value De-creased.
11603.23	Irrigated Land, or subject thereto .....	\$ 507,131.40		
	Value of Improvements ....	10,840.00		
46256.21	Grazing and Desert Land....	209,723.25		
	Value of Improvements ....	105,455.00		
1047.27	Other Land Grants, Cultivated .....	41,891.00		
	Value of Improvements ....	500.00		

128838.67	Other Land Grants, Grazing	612,500.60	
	Value of Improvements ....	15,270.00	
	Productive Patented Mines..	706,162.04	
2913.57	Non-Productive Patented		
	Mines .....	168,496.99	
	Value of Improvements ....	8,750.00	
10	Patented Mill Sites .....	1,400.00	
	Value of Improvements ....	1,500.00	
177.33	Productive Unpatented Mines		
	and Mining Claims .....	24,181.00	
	Value of Improvements ....	7,950.00	
	Mining Machinery and Sup-		
	plies .....	105,780.00	
	Smelter Supplies .....	1,500.00	
	Town and City Lots .....	493,429.00	
	Value of Improvements ....	837,980.00	
5	Banks .....	242,738.00	
	Furniture, Household and		
	Office .....	31,780.00	
616	Horses, Range .....	13,030.00	
145	Horses, Work—Class A....	22,845.00	
558	Horses, Saddle—Class B....	22,680.00	
11	Horses, Stallions .....	1,450.00	
97	Mules—Class B .....	6,595.00	
1	Jacks .....	350.00	
25508	Cattle, Range .....	536,173.00	\$ 76,524.00
169	Cattle, Milch Cows .....	8,422.00	
522	Cattle, Bulls .....	19,935.00	
608	Goats—Common .....	912.00	
44	Swine .....	440.00	
500	Grade Cattle .....	25,000.00	
	Merchandise, Stocks of ....	430,765.27	
47	Automobiles .....	32,550.00	
7	Motorcycles .....	1,275.00	
52.25	Miles Railroads, Standard		
	Gauge, Main Line .....	935,250.00	
191	Miles Telephone Lines ....	11,879.00	
127.19	Miles Telegraph Lines ....	8,648.92	
	Gas, Electric Light and Pow-		
	er Plants .....	75,055.00	
	All Other Property .....	102,178.08	
	Nogales Building and Loan		
	Association .....	104,679.76	
Total Value of All Property .....		\$ 6,526,081.31	\$ 76,524.00
Total Exemptions .....		228,081.24	
Net Valuation .....		\$ 6,298,000.07	
Total Increase .....		76,524.00	
Total Net Valuation .....		\$ 6,374,524.07	

## YAVAPAI COUNTY.

Acres.	Description of Property.	Total Value.	Value In-creased.	Value De-creased.
5993.29	Irrigated Land, or subject thereto, Acres .....	\$ 423,141.00		
	Value of improvements .....	109,490.00		
6520.70	Cultivated Land (Dry Farming) .....	117,297.00		
	Value of Improvements ....	89,940.00		



161510.71	Grazing and Desert Land..	421,813.93	
	Value of Improvements ....	269,665.00	
328559.09	Railroad Land Grants .....	507,592.79	
99445.20	Other Land Grants .....	149,167.80	
	Value of Improvements ....	2,000.00	
771.08	Productive Patented Mines.	14,733,802.55	
	Value of Improvements ....	81,120.00	
33065.40	Non-Productive Patented		
	Mines,	1,299,567.37	
	Patented Mill Sites,		
	Value of Improvements	266,091.00	
	Smelters and Appurtenances	1,727,813.63	
	Mining machinery and Sup-		
	plies .....	563,485.67	
	Smelter Supplies .....	279,134.49	
3480	Town and City Lots.....	1,321,660.00	
	Value of Improvements ....	2,127,524.00	
Number			
5	Banks .....	742,246.00	\$ 38,175.27
	Furniture, Household and		
	Office .....	233,155.00	
241	Horses, Stock .....	6,104.00	
1623	Horses, Range .....	32,424.00	
1338	Horses, Work—Class A		
	Horses, Work—Class B	89,390.00	
1744	Horses, Saddle—Class A		
	Horses, Saddle—Class B	74,905.00	
20	Horses, Stallions .....	2,920.00	
416	Mules—Class A		
	Mules—Class B	49,050.00	
496	Asses .....	2,815.00	
1	Jacks .....	100.00	
101828	Cattle, Range .....	2,138,388.00	305,484.00
178	Cattle, Stock .....	9,360.00	
90	Cattle, Beef or Feeders.....	2,760.00	270.00
696	Cattle, Milch Cows .....	32,267.00	
2076	Cattle, Bulls .....	72,710.00	
130235	Sheep .....	390,705.00	65,117.50
2909	Sheep, Bucks .....	26,560.00	
42248	Goats—Common		
	Goats—Graded	63,373.00	
281	Swine .....	2,750.00	
351	Dozen Poultry .....	1,755.00	
362	Bees, Stands of .....	1,810.00	
2	Miles Street Railways .....	5,000.00	
	Merchandise, Stocks of ....	1,285,116.24	
251	Automobiles .....	163,465.00	
23	Motorcycles .....	3,845.00	
223.843	Miles Railroads, Standard		
	Gauge, Main Line .....	10,112,015.00	
26.26	Miles Railroads, Narrow		
	Gauge, Main Line .....	525,200.00	\$52,520.00
1416	Miles Telephone Lines .....	91,800.00	
1340.27	Miles Telegraph Lines ..	83,252.92	
	Gas, Electric Light and Pow-		
	er Plants .....	1,146,516.82	
	Water Works (Public Ser-		
	vice) .....	79,639.23	
	All Other Property .....	1,340,941.09	
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Total Value of All Property.....		\$43,302,649.53	\$409,046.77 \$52,520.00

Total Exemptions ..... 184,326.00

Net Valuation ..... \$43,118,323.53

Total Net Increase ..... 356,526.77

Total Net Valuation ..... \$43,474,850.30

### YUMA COUNTY.

Acres.	Description of Property.	Total Value.	Value Increased.	Value Decreased.
54421	Irrigated Land, or subject thereto, Acres .....	\$ 2,373,200.00		
	Value of Improvements ....	73,705.00		
48240.18	Grazing and Desert Land..	400,990.00		
	Value of Improvements ....	8,005.00		
3502.82	Non-Productive Patented Mines .....	175,141.00		
	Value of Improvements ....	6,300.00		
25.01	Patented Mill Sites .....	1,255.00		
	Non-Productive Unpatented Mines and Mining Claims	37,900.00		
	Smelters and Appurtenances	151,200.00		
	Mining Machinery and Supplies .....	134,025.00		
	Town and City Lots .....	1,348,067.00		
	Value of Improvements ....	646,184.00		
5	Banks .....	213,279.00	\$ 14,967.41	
	Furniture, Household and Office .....	46,590.00		
633	Horses, Stock			
	Horses, Range	18,511.00		
1215	Horses, Work—Class A			
	Horses, Work—Class B	97,540.00		
179	Horses, Saddle—Class A			
	Horses, Saddle—Class B	8,125.00		
16	Horses, Stallions .....	4,650.00		
660	Mules, Class A			
	Mules, Class B	62,110.00		
7673	Cattle, Range			
	Cattle, Stock	162,175.00	23,019.00	
930	Cattle, Milch Cows .....	57,550.00		
110	Cattle, Bulls .....	4,670.00		
175	Sheep .....	525.00	87.50	
200	Goats, Graded .....	400.00		
1049	Swine .....	5,245.00		
827	Dozen Poultry .....	4,135.00		
61	Ostriches .....	4,600.00		690
3892	Bees, Bands of .....	11,696.00		
92	Merchandise, Stocks of ....	327,437.90		
90	Automobiles .....	38,880.00	5,832.00	
5	Motorcycles .....	320.00	162.50	
153.35	Miles Railroads, Standard Gauge, Main Line .....	7,052,420.00		
700	Miles Telephone Lines ....	43,516.00		
650.28	Telegraph Lines .....	44,219.04		
	Gas, Electric Light and Power Plants .....	77,541.00		
	Water Works (Public Service) .....	59,530.00		
	All Other Property .....	56,877.10		

Total Value of All Property ..... \$13,758,524.04 \$ 44,068.41 \$ 690.00



Total Exemptions .....	35,765.00
Net Valuation .....	\$13,722,759.04
Total Net Increase .....	43,378.41
Total Net Valuation .....	\$13,766,137.45

SCHEDULE "B"

TOTAL VALUATION BY COUNTIES FOR THE YEAR 1914

Counties.	Valuation.
Apache .....	\$ 6,319,346.50
Cochise .....	94,783,492.00
Coconino .....	17,195,949.52
Gila .....	36,359,889.25
Graham .....	10,479,913.45
Greenlee .....	31,139,574.95
Maricopa .....	77,078,591.79
Mohave .....	15,611,846.89
Navajo .....	7,624,262.00
Pima .....	26,144,911.00
Pinal .....	24,273,891.94
Santa Cruz .....	6,602,605.31
Yavapai .....	43,659,176.30
Yuma .....	13,801,902.45
Total Value of All Property .....	\$411,075,413.35
Less Exemptions .....	3,808,020.24
Total Subject to Taxation .....	\$407,267,393.11

SCHEDULE "C"

STATEMENT OF THE AGGREGATE VALUATION OF EACH CLASS OF PROPERTY IN THE STATE OF ARIZONA FOR THE YEAR 1914

Acres	Description of Property.	Valuation.
360622.87	Irrigated Land, or subject thereto .....	\$ 28,529,557.90
	Value of Improvements .....	2,216,930.00
10598.70	Cultivated Land (Dry Farming) .....	252,722.00
	Value of Improvements .....	89,940.00
882603.22	Grazing and Desert Land .....	3,040,470.78
	Value of Improvements .....	1,355,853.00
3110298.66	Railroad Land Grants .....	2,959,305.17
	Value of Improvements .....	1,700.00
297006.55	Other Land Grants .....	1,041,568.40
	Value of Improvements .....	43,704.35
2190.93	Other Land, Grants, Cultivated or Farming.....	99,077.00
	Value of improvements .....	500.00
18321	Irrigated, Cultivated, Grazing and Desert Lands..	760,014.00
	Value of improvements .....	108,917.00
513845.57	Other Land .....	5,230,454.00
	Value of Improvements .....	491,195.00
13800	Waste Land .....	16,560.00
19286.01	Productive Patented and Unpatented Mines.....	110,393,989.53
	Value of Improvements .....	3,023,484.00
92426.6163	Non-Productive Patented Mines .....	5,998,797.89
	Value of Improvements .....	503,911.00
660.57	Patented Mill Sites .....	30,244.67
	Value of Improvements .....	6,500.00
177.33	Productive Unpatented Mines .....	24,181.00
	Value of Improvements .....	7,950.00

	Improvements on Non-Productive Unpatented Mines and Mining Claims .....	37,900.00
	Smelters and Appurtenances .....	11,418,748.08
	Concentrators .....	6,498,227.02
	Mining Machinery and Supplies .....	7,635,385.37
	Smelter Supplies .....	1,093,076.49
	Town and City Lots .....	38,603,449.65
	Value of Improvements .....	25,347,117.00
69	Banks .....	6,159,883.35
	Furniture, Household and Office .....	1,998,196.00
3811	Horses, Stock .....	132,930.00
16733	Horses, Range .....	350,949.00
1997	Horses, Work—Class A .....	224,790.00
14650	Horses, Work—Class B .....	1,008,295.00
21	Horses, Saddle—Class A .....	3,075.00
15752	Horses, Saddle—Class B .....	663,330.00
356	Horses, Stallions .....	76,810.00
1092	Mules, Class A .....	121,440.00
3748	Mules, Class B .....	319,562.00
2502	Asses .....	12,919.00
39	Jacks .....	7,215.00
691579	Cattle, Range .....	16,728,144.00
678	Cattle, Stock .....	34,360.00
14041	Cattle, Beef or Feeders .....	499,313.00
18396	Cattle, Milch Cows .....	998,480.50
16109	Cattle, Bulls .....	590,883.00
666992	Sheep .....	2,334,071.00
12778	Sheep, Bucks .....	80,929.50
47327	Goats, Common .....	71,007.00
74597	Goats, Graded .....	147,634.00
9422	Swine .....	59,283.00
6444 2-5	Poultry Doz. ....	32,546.50
4926	Ostriches .....	321,238.00
19964	Bees, Stands of .....	63,599.00
51.3	Miles Street Railways .....	464,300.00
	Merchandise, Stocks of .....	11,974,720.81
3285	Automobiles .....	1,955,954.25
267	Motorcycles .....	32,193.50
2192.489	Miles Railroads, Standard Gauge .....	89,203,373.50
51.03	Miles Railroads, Narrow Gauge .....	1,001,030.00
19722.70	Miles Telephone Lines .....	1,270,839.50
10440.03	Miles Telegraph Lines .....	667,375.74
	Gas, Electric Light and Power Plants .....	3,678,093.65
	Ice Plants .....	61,870.00
	Water Works .....	1,584,136.23
	All Other Property .....	9,279,213.02

Total Value of All Property .....\$411,075,413.35

Less Exemptions .....3,808,020.24

Net Valuation for Taxation Purposes .....\$407,267,393.11

#### SCHEDULE "D"

#### SUMMARY OF ASSESSED VALUATION BY GENERAL CLASSIFICATION

	Valuation.	Per Cent.
Lands .....	\$ 41,929,729.25	10.2
Improvements on Lands .....	4,308,739.35	1.0
Productive Patented and Unpatented Mines.....	110,393,989.53	26.9
Non-Productive Mines and Mill Sites .....	6,053,223.56	1.5



Smelters, Concentrators and Improvements on all Mining Property .....	30,225,181.96	7.3
Town and City Lots .....	38,603,449.65	9.4
Improvements on Town and City Lots .....	25,347,117.00	6.2
Banks .....	6,159,883.35	1.5
Live Stock .....	24,882,803.50	6.1
Railroads .....	90,204,403.50	21.9
Telephone and Telegraph Property .....	1,938,215.24	.5
Water Works, Street Railways, Gas, Light, Power and Ice Plants .....	5,788,399.88	1.4
Merchandise .....	11,974,720.81	2.9
All Other Property .....	13,265,566.77	3.2
Total Value of All Property .....	\$411,075,413.35	100.00
Less Exemptions .....	3,808,020.24	
Total Subject to Taxation .....	\$407,267,393.11	

SCHEDULE "E"

FINAL VALUATION PLACED ON RAILROAD PROPERTY FOR THE YEAR 1914

Name of Company.	Miles.	Rate.	Valuation.
Arizona Commercial Mining Company...	3.03	\$ 4,200.00	\$ 12,726.00
Arizona Copper Company, Ltd..... (Coronado Railroad)	6.59	25,000.00	164,750.00
Arizona Eastern Railroad Company:			
Maricopa-Phoenix Branch .....	34.93	43,000.00	1,501,990.00
Phoenix-Hassayampa Branch .....	39.05	19,500.00	761,475.00
Globe Division .....	134.06	42,000.00	5,630,520.00
Cochise-Gleeson Branch .....	34.98	15,500.00	542,190.00
Tempe-Mesa Branch .....	8.33	18,000.00	149,940.00
Mesa-Casaba Branch .....	11.90	17,000.00	202,300.00
Miami-Live Oak Branch .....	2.15	30,000.00	64,500.00
Globe-Amster Branch .....	4.88	15,000.00	73,200.00
Hayden Junct.-Hayden and Christmas	10.98	15,000.00	164,700.00
Arizona & New Mexico Railway Co.....	41.29	50,000.00	2,064,500.00
Arizona Southern Railroad Company.....	20.30	3,000.00	60,900.00
The Atchison, Topeka & Santa Fe Rail- way Company .....	386.16	64,000.00	24,714,240.00
California, Ariz. & Santa Fe Railway Co.:			
Arizona & California Branch.....	106.99	25,000.00	2,674,750.00
Bradshaw Mountain Branch .....	35.65	6,000.00	213,900.00
Prescott & Eastern Branch .....	26.40	12,000.00	316,800.00
Santa Fe, Prescott & Phoenix Branch	195.34	30,000.00	5,860,200.00
Central Arizona Railway Company.....	28.00	6,000.00	168,000.00
Congress Consolidated Mines Co., Ltd...	3.60	2,500.00	9,000.00
El Paso & Southwestern Railroad Co.:			
Main Line .....	174.77	50,000.00	8,738,500.00
Fairbank-Benson Branch .....	19.45	15,000.00	291,750.00
Fairbank-Tombs'one Branch .....	9.29	11,000.00	102,190.00
Ft. Huachuca Branch .....	14.30	15,000.00	214,500.00
Courtland Branch .....	34.73	15,000.00	520,950.00
Osborn-Bisbee Branch .....	7.83	43,000.00	336,690.00
Corta-Lowell Cut Off .....	3.10	43,000.00	133,300.00
Flagstaff Lumber Manufacturing Co.....	20.00	6,000.00	120,000.00
Grand Canyon Railway Company .....	63.58	16,000.00	1,017,280.00
Greenlaw Lumber Company .....	11.21	6,000.00	67,260.00
Morenci Southern Railway Company....	18.18	20,000.00	363,600.00
New Mexico & Arizona Railroad Co.....	78.09	15,000.00	1,171,350.00

New Mexico & Arizona Railroad Co.....	10.10	30,000.00	303,000.00
Old Dominion Copper Mining & Sml. Co..	6.211	15,000.00	93,165.00
Phoenix & Eastern Railroad Company...	91.81	30,000.00	2,754,300.00
Ray & Gila Valley Railroad Company....	9.345	114,500.00	1,070,002.50
Saginaw & Manistee Lumber Company..	12.00	6,000.00	72,000.00
Southern Pacific Co. (J. D. & N. Ry.)....	7.60	2,500.00	19,000.00
Southern Pacific Railroad Company.....	392.90	64,000.00	25,145,600.00
Twin Buttes Railroad Company .....	8.07	4,000.00	32,280.00
Tucson & Nogales Railroad Co.....	17.30	20,000.00	346,000.00
United Verde & Pacific Railway Co.....	26.26	18,000.00	472,680.00
Verde Tunnel & Smelter Railroad Co....	10.933	25,000.00	273,325.00
Verde Valley Railway Company.....	38.44	25,000.00	961,000.00
Western Arizona Railway Company .....	23.41	10,000.00	234,100.00
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	2,243.519		\$90,204,403.50

## SCHEDULE "F"

**FINAL VALUATIONS OF RAILROAD PROPERTY PRO RATED TO THE  
SEVERAL COUNTIES WITHIN ARIZONA FOR THE YEAR 1914.  
APACHE COUNTY.**

Name of Company.	Miles.	Rate per Mile.	Value.
Atchison, Topeka & Santa Fe Railway Co.	54.50	\$ 64,000.00	\$ 3,488,000.00

## COCHISE COUNTY.

Arizona Eastern Railroad Co.:			
Globe Division .....	7.15	42,000.00	300,300.00
Cochise Division .....	34.98	15,500.00	542,190.00
El Paso & Southwestern Railroad Co.:			
Main Line .....	136.05	50,000.00	6,802,500.00
Fairbank-Benson Branch .....	19.45	15,000.00	291,750.00
Fairbank-Tombstone Branch .....	9.29	11,000.00	102,190.00
Ft. Huachuca Branch .....	14.30	15,000.00	214,500.00
Courtland Branch .....	34.73	15,000.00	520,950.00
Osborn-Bisbee Branch .....	7.83	43,000.00	336,690.00
Corta-Lowell Cut Off .....	3.10	43,000.00	133,300.00
New Mexico & Arizona Railroad Co.....	35.94	15,000.00	539,100.00
Southern Pacific Co., Owners of so-called Johnson Dragoon & Northern Ry. Co.	7.60	2,500.00	19,000.00
Southern Pacific Railroad Company.....	102.41	64,000.00	6,554,240.00
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	412.83		\$16,356,710.00

## COCONINO COUNTY

Atchison, Topeka & Santa Fe Ry. Co....	107.79	64,000.00	6,898,560.00
Central Arizona Railway Company.....	28.00	6,000.00	168,000.00
Flagstaff Lumber Manufacturing Co....	20.00	6,000.00	120,000.00
Grand Canyon Railway Company .....	63.58	16,000.00	1,017,280.00
Greenlaw Lumber Company .....	11.21	6,000.00	67,260.00
Saginaw & Manistee Lumber Company..	12.00	6,000.00	72,000.00
Verde Valley Railway Co. (Atchison, To- peka & Santa Fe Ry. Co., Lessee)....	2.35	25,000.00	58,750.00
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	244.93		\$ 8,401,850.00

## GILA COUNTY.

Arizona Commercial Mining Company...	3.03	4,200.00	12,726.00
Arizona Eastern Railroad Co.:			
Hayden Division:			
Hayden Jct., Hayden and Christmas	9.31	15,000.00	139,650.00
Globe Division:			
Bowie-Miami (Main Line) .....	42.28	42,000.00	1,775,760.00
Miami-Live Oak Branch .....	2.15	30,000.00	64,500.00
Globe-Amster .....	4.88	15,000.00	73,200.00





**SANTA CRUZ COUNTY**

New Mexico & Arizona Railroad Co.....	42.15	15,000.00	632,250.00
New Mexico & Arizona Railroad Co.....	10.10	30,000.00	303,000.00
	52.25		\$ 935,250.00

**YAVAPAI COUNTY**

Atchison, Topeka & Santa Fe Railway Co.	62.31	64,000.00	3,987,840.00
California, Ariz. & Santa Fe Railway Co.:			
Arizona & California Branch.....	11.38	25,000.00	284,500.00
Bradshaw Mountain Branch .....	35.65	6,000.00	213,900.00
Prescott & Eastern Branch.....	26.40	12,000.00	316,800.00
Santa Fe, Prescott & Phoenix Branch	137.48	30,000.00	4,124,400.00
Congress Consolidated Mines Co., Ltd....	3.60	2,500.00	9,000.00
United Verde & Pacific Railway Co.....	26.26	18,000.00	472,680.00
Verde Tunnel & Smelter Railroad Co....	10.933	25,000.00	273,325.00
Verde Valley Railway Co. (Atchison, Topeka & Santa Fe Ry. Co., Lessee)...	36.09	25,000.00	902,250.00
	350.103		\$10,584,695.00

**YUMA COUNTY**

California, Ariz. & Santa Fe Railway Co.:			
Arizona & California Branch .....	70.82	25,000.00	1,770,500.00
Southern Pacific Railroad Co. ....	82.53	64,000.00	5,281,910.00
	153.35		\$ 7,052,420.00

Total for State .....	2,243.519		\$90,204,403.50
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**SCHEDULE "G"****FINAL VALUATIONS PLACED ON RAILROADS FOR CITY AND TOWN ASSESSMENTS FOR THE YEAR 1914**

Arizona Copper Company, Ltd., Clifton .....	\$ 62,257.22
Arizona Eastern Railroad Company:	
Globe .....	263,629.09
Mesa .....	36,927.62
Phoenix .....	480,196.76
Safford .....	25,238.60
Tempe .....	170,412.31
Thatcher .....	30,363.27
Arizona & New Mexico Railway Company:	
Clifton .....	327,224.04
The Atchison, Topeka & Santa Fe Railway Company:	
Flagstaff .....	171,256.84
Williams .....	257,616.23
Winslow .....	362,739.74
California, Arizona & Santa Fe Railway Company:	
(Santa Fe, Prescott & Phoenix Branch)	
Glendale .....	60,007.08
Phoenix .....	211,025.30
Prescott .....	208,422.52
Wickenburg .....	34,051.62
Central Arizona Railway Company:	
Flagstaff .....	12,326.00
El Paso & Southwestern Railroad Company:	
Bisbee .....	88,742.06
Douglas .....	81,209.68
Tombstone .....	34,746.52
Tucson .....	379,758.29
Flagstaff Lumber Manufacturing Company:	
Flagstaff .....	3,485.47



Grand Canyon Railway Company:	
Williams .....	6,987.86
Morenci Southern Railway Company:	
Clifton .....	27,777.92
New Mexico & Arizona Railroad Company:	
Nogales .....	276,491.26
Old Dominion Copper Mining and Smelting Company:	
Globe .....	11,329.67
Phoenix & Eastern Railroad Company:	
Mesa .....	28,532.34
Phoenix .....	10,323.19
Tempe .....	28,091.15
Southwestern Pacific Railroad Company:	
Tucson .....	1,051,139.03
Yuma .....	349,201.55
Tucson & Nogales Railroad Company:	
Tucson .....	38,188.83
Total .....	\$5,129,690.06

**SCHEDULE "H"**  
**FINAL VALUATIONS PLACED ON RAILROADS FOR CITY AND TOWN**  
**ASSESSMENTS FOR THE YEAR 1914.**

**BISLEE**

El Paso & Southwestern Railroad Company. . . . . \$ 88,742.06

**CLIFTON**

Arizona Copper Company, Ltd. ....	62,257.22
Arizona & New Mexico Railway Company .....	327,224.04
Morenci Southern Railway Company .....	27,777.92
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	\$417,259.18

**DOUGLAS**

El Paso & Southwestern Railroad Company..... 81,200.68

**FLAGSTAFF**

Atchison, Topeka & Santa Fe Railway Company....	171,276.84
Central Arizona Railway Company .....	12,326.00
Flagstaff Lumber Manufacturing Company .....	3,485.47
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	\$ 187,068.31

**GLENDALE**

California, Arizona & Santa Fe Railway Co., (Santa Fe, Prescott & Phoenix Branch)..... 60,007.08

**GLOBE**

Arizona Eastern Railroad Company .....	263,629.09
Old Dominion Copper Mining and Smelting Co....	11,329.67
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	\$ 274,958.76

**MESA**

Arizona Eastern Railroad Company .....	36,927.62
Phoenix & Eastern Railroad Company .....	28,532.34
	<hr/>
	\$ 65,459.96

**NOGALES**

New Mexico & Arizona Railroad Company .....

**PHOENIX**

Arizona Eastern Railroad Company .....	480,196.76
California, Arizona & Santa Fe Railway Company	
(S. F. P. & P. Branch) .....	211,025.30
Phoenix & Eastern Railroad Company .....	10,323.19
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	\$ 701,545.25

## PRESCOTT

California, Arizona & Santa Fe Railway Co., (Santa Fe, Prescott & Phoenix Branch) ..... 208,422.52

## SAFFORD

Arizona Eastern Railroad Company ..... 25,238.60

## TEMPE

Arizona Eastern Railroad Company ..... 170,412.31

Phoenix & Eastern Railroad Company ..... 23,091.15

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\$ 198,503.46

## THATCHER .....

Arizona Eastern Railroad Company ..... 30,363.27

## TOMBSTONE

El Paso & Southwestern Railroad Company ..... 34,746.52

## TUCSON

El Paso & Southwestern Railroad Company ..... 379,758.29

Southern Pacific Railroad Company ..... 1,051,139.03

Tucson & Nogales Railroad Company ..... 38,188.83

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\$1,463,086.15

## WICKENBURG

California, Arizona & Santa Fe Railway Company (S. F. P. & P. Branch) ..... 34,051.62

## WILLIAMS

Atchison, Topeka & Santa Fe Railway Co. .... 257,516.23

Grand Canyon Railway Company ..... 6,987.86

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\$ 264,604.09

## WINSLOW

Atchison, Topeka & Santa Fe Railway Company.. 362,739.74

## YUMA

Southern Pacific Railroad Company ..... 349,201.55 \$5,129,690.06

## SCHEDULE "I"

## 1914 VALUATIONS OF RAILROADS WHICH ARE EXEMPT BY LAW FROM TAXATION

Name.	Miles.	Rate.	Valuation.
Arizona & Swansea Railroad Company.....	21.10	\$15,000.00	\$ 316,100.00
The Shannon Arizona Railway Company....	10.70	55,000.00	588,500.00
Tucson & Nogales Railroad Company .....	38.08	20,000.00	761,600.00
	69.88		\$1,666,600.00

## SCHEDULE "J"

## FINAL VALUATION PLACED ON TELEPHONE AND TELEGRAPH PROPERTY FOR THE YEAR 1914

Name of Company.	Wire Miles.	Rate.	Valuation.
Arizona, California & Nevada Telephone Co...	323.	\$45.00	\$ 14,535.00
Arizona Southern Railroad Company .....	40.	20.00	800.00
Arizona State Telephone Company.....	85.	40.00	3,400.00
Bouse-Ehrenberg Telephone Company .....	26.	16.00	416.00
Calumet & Copper Creek Mining Company.....	39.	30.00	1,170.00
Chiricahua Telegraph & Telephone Company..	14.	30.00	420.00
Colorado River Supply Company .....	49.	25.00	1,225.00
The Detroit Copper Mining Company of Arizona	101.	50.00	5,050.00
Duquesne & Nogales Telephone & Telegraph Co.	18.	16.00	288.00
Lake Superior & Arizona Mining & Smelting Co.	66.	20.00	1,320.00
Mogellon Telephone Company .....	36.	30.00	1,080.00



Mountain States Telephone and Telegraph Co...	17,782.	67.00	1,191,394.00
Navajo-Apache Telephone Company .....	208.	50.00	10,400.00
New State Telephone and Telegraph Co.....	498.	40.00	19,920.00
Northern Arizona Telephone Company.....	37.	35.00	1,295.00
Oak Creek Telephone Company .....	21.	30.00	630.00
Parks and Allen .....	46.50	45.00	2,092.50
Postal Telegraph Cable Company .....	3,165.10	55.00	174,080.50
Ray Consolidated Copper Company .....	251.20	45.00	11,304.00
United Verde & Pacific Railway Co.....	50.00	40.00	2,000.00
Western Union Telegraph Company .....	7,224.93	68.00	491,295.24
Winslow Telephone Company .....	82.00	50.00	4,100.00
		<hr/>	<hr/>
Total for State .....	30,162.73		\$1,938,215.24

SCHEDULE "K"

FINAL VALUATION PLACED ON TELEPHONE AND TELEGRAPH PROPERTY DISTRIBUTED TO COUNTIES FOR THE YEAR 1914

APACHE COUNTY

Name of Company.	Wire Miles.	Rate.	Value.	Total.
Navajo-Apache Telephone System ...	102.5	\$50.00	\$ 5,125.00	
Postal Telegraph-Cable Co. ....	456.	55.00	23,980.00	
Western Union Telegraph Co. ....	327.	68.00	22,236.00	\$ 51,341.00
		<hr/>	<hr/>	
		865.50		

COCHISE COUNTY

Chiricahua Tel. & Tel. Co.....	14.0	30.00	420.00	
Mountain States Tel. & Tel. Co.....	2,941.	67.00	197,047.00	
New State Tel. & Tel. Co.....	456.	40.00	18,240.00	
Western Union Telegraph Co.....	1,244.75	68.00	84,643.00	300,350.00
		<hr/>	<hr/>	
		4,655.75		

COCONINO COUNTY

Mountain States Tel. & Tel. Co.....	376.	67.00	25,192.00	
Postal Telegraph-Cable Co. ....	933.27	55.00	51,329.85	
Western Union Telegraph Co.....	655.03	68.00	44,542.04	121,063.89
		<hr/>	<hr/>	
		1,964.30		

GILA COUNTY

Calumet & Copper Creek Mining Co.	0.125	30.00	3.75	
Mountain States Tel. & Tel. Co.....	766.	67.00	51,322.00	
Ray Consolidated Copper Co. ....	64.	45.00	2,880.00	
Western Union Telegraph Co.....	98.82	68.00	6,719.76	60,925.51
		<hr/>	<hr/>	
		928.945		

GRAHAM COUNTY

Calumet & Copper Creek Mining Co.	0.375	30.00		11.25
Mountain States Tel. & Tel. Co.....	173.	67.00	11,591.00	
New State Tel. & Tel. Co.....	42.	40.00	1,680.00	
Western Union Telegraph Co.....	169.40	68.00	11,519.20	24,801.45
		<hr/>	<hr/>	
		384.775		

GREENLEE COUNTY

Detroit Copper Mining Co. of Arizona	101.	50.00	5,050.00	
Mountain States Tel. & Tel. Co.....	207	67.00	13,869.00	
Parks & Allen .....	46.50	45.00	2,092.50	
Western Union Telegraph Co.....	60.82	68.00	4,135.76	25,147.26
		<hr/>	<hr/>	
		415.32		

**MARICOPA COUNTY**

Mountain States Tel. & Tel. Co.....	8,911.	67.00	597,037.00	
Western Union Telegraph Co.....	827.89	68.00	56,296.52	653,333.52
	9,738.89			

**MOHAVE COUNTY**

Arizona, California & Nevada Tel. Co.	323.	45.00	14,535.00	
Postal Telegraph-Cable Co. ....	849.91	55.00	46,745.05	
Western Union Telegraph Co. ....	663.58	68.00	45,123.44	106,403.49
	1,836.49			

**NAVAJO COUNTY**

Mogollon Telephone Co. ....	36.	30.00	1,080.00	
Mountain States Tel. & Tel. Co.....	8.	67.00	536.00	
Navajo-Apache Telephone System ..	105.5	50.00	5,275.00	
Northern Arizona Telephone Co.....	37.	35.00	1,295.00	
Postal Telegraph-Cable Co. ....	447.04	55.00	24,587.20	
Western Union Telegraph Co. ....	332.64	68.00	22,619.52	
The Winslow Telephone Co. ....	82.	50.00	4,100.00	59,492.72
	1,048.18			

**PIMA COUNTY**

Arizona Southern Railroad Co.....	16.	20.00	320.00	
Mountain States Tel. & Tel. Co.....	1,785.	67.00	119,595.00	
Western Union Telegraph Co. ....	616.35	68.00	41,911.80	161,826.80
	2,417.35			

**PINAL COUNTY**

Arizona Southern Railroad Co.....	24.	20.00	480.00	
Calumet & Copper Creek Mining Co.	38.50	30.00	1,155.00	
Lake Superior & Arizona Mining & Smelting Co. ....	66.	20.00	1,320.00	
Mountain States Tel. & Tel. Co.....	507.	67.00	33,960.00	
Ray Consolidated Copper Co. ....	187.20	45.00	8,424.00	
Western Union Telegraph Co. ....	659.79	68.00	44,865.72	90,213.72
	1,482.49			

**SANTA CRUZ COUNTY**

Duquesne & Nogales Tel. & Tel. Co..	18.	16.00	288.00	
Mountain States Tel. & Tel. Co.....	173.	67.00	11,591.00	
Western Union Tel. Co. ....	127.19	68.00	8,548.92	20,527.92
	318.19			

**YAVAPAI COUNTY**

Arizona State Telephone Co.....	85.	40.00	3,400.00	
Mountain States Tel. & Tel. Co....	1,310.	67.00	87,770.00	
Postal Telegraph-Cable Co. ....	498.88	55.00	27,438.40	
Oak Creek Telephone Co. ....	21.	30.00	630.00	
Western Union Telegraph Co.....	791.39	68.00	53,814.52	
United Verde & Pacific Railway Co..	50.	40.00	2,000.00	175,052.92
	2,756.27			

**YUMA COUNTY**

Bouse-Ehrenberg Telephone Co. ....	26.	16.00	416.00	
Colorado River Supply Co. ....	49.	25.00	1,225.00	
Mountain States Tel. & Tel. Co.....	625.	67.00	41,875.00	
Western Union Telegraph Co.....	650.28	68.00	44,219.04	87,735.04
	1,350.28			

Total for State .....30,162.73

\$1,938,215.24



SCHEDULE "L"

FINAL VALUATIONS PLACED ON PRODUCING MINES, MINING CLAIMS,  
OR GROUPS OF SAME, FOR THE YEAR 1914

COCHISE COUNTY

Calumet & Arizona Mining Co.....	\$ 3,381,141.85	
Superior & Pittsburg Copper Co.....	14,951,795.44	
Copper Queen Consolidated Mining Co., Group 'A'	25,940,775.64	
Copper Queen Consolidated Mining Co, Group 'B'	219,439.56	
Great Western Copper Co. ....	376,159.40	
R. F. Mills, Lessee .....	33,305.62	
Shattuck Arizona Copper Co. ....	4,757,311.31	
Tombstone Consolidated Mines Co., Ltd. (Bank- rupt) .....	64,196.74	
Wolverine & Arizona Mining Co.....	84,941.12	\$ 49,809.066.68

GILA COUNTY

Iron Cap Copper Co. ....	\$ 151,896.36	
Miami Copper Co. ....	8,220,420.75	
Old Dominion Copper Mining & Smelting Co....	4,062,010.59	
Southwestern Leasing & Development Co.....	265,596.46	
The United Globe Mines .....	2,230,216.15	14,930,140.31

GREENLEE COUNTY

Arizona Copper Company, Ltd. ....	\$ 8,102,467.25	
Detroit Copper Mining Co. of Arizona.....	5,553,749.74	
Shannon Copper Co. ....	1,180,529.20	14,836,746.19

MARICOPA COUNTY

Red Rover Copper Co. ....	\$ 14,075.35	
Vulture Mines Co. ....	512,573.90	526,649.25

MOHAVE COUNTY

Gold Road Mines Co. ....	\$ 418,925.94	
The Needles Mining & Smelting Co.....	217,534.84	
Tom Reed Gold Mines Co. ....	3,020,320.94	3,656,781.72

PINAL COUNTY

Ray Consolidated Copper Co. ....	\$11,194,640.79	11,194,640.79
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SANTA CRUZ COUNTY

Duquesne Mining and Reduction Co. ....	\$ 141,394.59	
Richardson and Crepin, Owners; N. L. Amster, Operator under Option .....	559,387.20	
Frank Powers and Wife .....	5,380.25	706,162.04

YAVAPAI COUNTY

Commercial Mining Co. ....	\$ 14,066.04	
Swastika Development Co. ....	99,058.51	
United Verde Copper Co. ....	14,620,678.00	14,733,802.55

Total for Arizona, 1914 .....\$110,393,989.53

The Board proceeded to determine the tax levy for State purposes for the year 1914 upon a valuation of \$407,000,000.00.

Chairman Zander moved that the State rate for 1914 be forty-four and one-half cents on each \$100.00 assessable valuation, based upon a total valuation of \$407,000,000.00.

Mr. Howe seconded the motion and the same was carried unanimously. Upon motion of Mr. Miller, seconded by Mr. Howe and carried unani-



mously, the levy of forty-four and one-half cents on each \$100.00 valuation was divided as follows, and the Chairman and Secretary were directed to transmit same to the several counties, that is to say:

### STATE TAX LEVY FOR 1914

Fund.

Per \$100.00

1.	General Fund, Chapter, 75, Sec. 1, 3rd Special Session, Laws 1913 .....	\$0.07940
2.	Asylum for the Insane, Maintenance, Chapter 75, Sec. 10, 3rd S. S. 1913 .....	.01972
3.	Asylum for the Insane Improvement, Chapter 75, Sec. 11, 3rd S. S. 1913 .....	.00250
4.	Asylum for the Insane Building, Chapter 75, Sec. 12, 3rd S. S. 1913 .....	.00620
5.	Asylum for the Insane, Interest on Bonds, Act 73, Sec. 6, Laws 1903 .....	.00025
6.	Capitol Building, Interest on Bonds Act 9, Laws 1897 .....	.00123
7.	Interest on Funded Debt Bond Issues, Par. 2047, Organic Laws of Arizona, and Par. 5259 R. S. of Arizona, 1913, Civil Code .....	.00850
8.	Redemption Fund on Funded Debt, Par. 5259, R. S. of Arizona 1913, Civil Code .....	.00358
9.	Military Fund, Erection of Armories, Chap. 75, Sec. 15, 3rd S. S. 1913 .....	.00175
10.	Northern Arizona Normal School, Maintenance Chap. 75, Sec. 7, 3rd S. S. 1913 .....	.01080
11.	Northern Arizona Normal School, Building and Furnishing Girls Dormitory, Chap. 75, Sec. 8, 3rd S. S. 1913 .....	.00594
12.	Northern Arizona Normal School, Building and Furnishing Boys Dormitory, Chap. 75, Sec. 18, 3rd S. S. 1913 .....	.00143
13.	Northern Arizona Normal School, Constructing Central Heating Plant, Chap. 75, Sec. 17, 3rd S. S. 1913 .....	.00398
14.	Pioneers' Home, Maintenance, Chap. 75, Sec. 3, 3rd S. S. 1913 .....	.00299
15.	Pioneers' Home, Improvement, Chap. 75, Sec. 4, 3rd S. S. 1913 .....	.00013
16.	Prison, Maintenance, Chap. 75, Sec. 13, 3rd S. S. 1913 .....	.02217
17.	St. Louis Exposition Bonds, Redemption Fund, Act. 86, Laws 1901 .....	.00062
18.	State Fair Commission, Improvements of Fair Grounds and Buildings, Chap. 75, Sec. 14, 3rd S. S. 1913 .....	.00250
19.	State Industrial School, Maintenance and Equipment, Chap. 75, Sec. 2, 3rd S. S. 1913 .....	.01087
20.	State Common School Fund, including free text books, Par. 2815, R. S. of Arizona, 1913, Civil Code .....	.12287
21.	State Road Tax Fund, to be expended by State and Counties. Par. 5123, R. S. of Arizona, 1913, Civil Code .....	.06150
22.	Tempe Normal School, Maintenance, Chap. 75, Sec. 19, 3rd S. S. 1913 .....	.01800
23.	Tempe Normal School, Building and Furnishing Industrial Arts Building, Chap. 75, Sec. 19, 3rd S. S. 1913 .....	.01110
24.	Tempe Normal School, Building and Furnishing Girls Dormitory, Chap. 75, Sec. 20, 3rd S. S. 1913 .....	.00460
25.	Tempe Normal School, Sewerage System, Chap. 75, Sec. 21, 3rd S. S. 1913 .....	.00127
26.	University of Arizona, Maintenance, Chap. 75, Sec. 5, 3rd S. S. 1913 .....	.01725
27.	University of Arizona, Improvement and Equipment, Chap. 75, Sec. 6, 3rd S. S. 1913 .....	.00250
28.	University of Arizona, Building and Furnishing Fireproof Agricultural Building, Chap. 75, Sec. 16, 3rd S. S. 1913 .....	.02033
29.	University of Arizona, Redemption Fund, U. of A. Bonds, Par. 3663, R. S. of Arizona, 1901 .....	.00062
30.	University of Arizona, Interest on Bonds, Par. 3663, R. S. of Arizona, 1901 .....	.00030



31. University of Arizona, Interest on Bonds, Act. 47, Laws 1903... .00010

Total State Tax Levy .....\$0.44500

The Board then proceeded to determine the tax levies of the several counties and cities in the State for the purposes of providing for a redemption fund, accruing for, and interest due on their respective debts, funded under the Laws of the Territory of Arizona, and Paragraph 5259, Revised Statutes of Arizona, 1913, Civil Code, by the issuance of State Bonds, and upon motion of Mr. Miller, seconded by Mr. Howe and carried unanimously, the following was declared to be their tax levies for the above purposes, for the year 1914:

**BONDED DEBT AND TAX LEVIES FOR COUNTIES AND CITIES FOR THE YEAR 1914**

Counties.	Indebtedness.	Redemption Fund, 4 % of Indebtedness.	Redemption Fund Rate on \$100.00	Interest Fund.	Interest Fund Rate on \$100.00
Apache .....	\$ 43,473.50	\$ 1,738.94	\$0.0279	\$ 1,956.30	\$0.0310
Coconino .....	159,000.99	6,360.04	.0384	7,155.04	.0291
Gila .....	44,781.36	1,791.25	.0050	2,015.16	.0027
Graham .....	147,364.70	5,894.59	.0605	6,631.42	.0530
Maricopa .....	267,636.43	10,705.46	.0158	12,743.64	.0168
Maricopa .....	*14,000.00	.....	.....	.....	.....
Mohave .....	105,363.29	4,214.53	.0280	4,741.34	.0310
Navajo .....	*38,000.00	.....	.....	1,900.00	.0260
Pima .....	210,240.05	8,409.60	.0312	20,009.06	.0700
Pima .....	*318,275.29	.....	.....	.....	.....
Pima .....	*25,000.00	.....	.....	.....	.....
Pinal .....	136,138.08	5,445.52	.0232	6,126.22	.0264
Santa Cruz .....	*31,000.00	.....	.....	1,550.00	.0200
Yavapai .....	310,163.78	12,406.55	.0300	15,386.18	.0368
Yavapai .....	*28,576.29	.....	.....	.....	.....
Yuma .....	88,791.11	3,551.64	.0260	3,995.60	.0280
Cities—					
Prescott .....	91,261.90	3,650.48	.0970	4,106.78	.1100
Tombstone .....	11,812.38	472.50	.1300	531.56	.1500
Tucson .....	16,000.00	640.00	.0043	1,291.18	.0092
Tucson .....	*11,423.71	.....	.....	.....	.....

\*No Redemption Fund required under Par. 5259, Revised Statutes of Arizona, 1913, Civil Code.

Upon motion of Mr. Miller, seconded by Mr. Howe and carried unanimously, the Chairman and Secretary were instructed to transmit said rates to said counties and cities.

Upon motion of Mr. Howe, seconded by Mr. Miller and carried unanimously, the Board of Control was requested to have published the proceedings of the State Board of Equalization of its June and August meetings of 1914, in accordance with Paragraph 4661, Revised Statutes of Arizona, 1913, Civil Code, and that five hundred copies be printed in pamphlet form, in accordance with Paragraph 241, Revised Statutes of Arizona, 1913, Civil Code.

The minutes of this day's meeting were read and approved as read.

There being no further business to come before the Board, upon motion of Mr. Miller, seconded by Mr. Howe and carried unanimously, the Board stood adjourned.

C. M. ZANDER,  
Chairman.

Attest:  
JESSE L. BOYCE, Secretary.

